

A
COLLECTION
Of all the
STATUTES
Relating to
The Excise,
With *Notes* in the *Margin*.

To which is added
An *Abridgment* or *Breviary* of the
said Statutes: Wherein the Substance of all
that relates to one and the same Matter or
Head respectively, is collected together,
and placed under one and the same proper
Title, and referred to the Pages of
the said Statutes, for the more easie and
ready finding: With a *TABLE* of all
the said *TITLES* subjoyned.

LONDON,
Printed by the Assigns of *John Bill*, and *Christopher Barker*, Printers to the Kings most
Excellent Majesty. 1676.

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Anno XII.

C A R O L I I I. Regis.

A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life.

The Commons assembled in Parliament, in gratitude for an humble acknowledgement of Your Majesties great Grace and Favour to us Your Commons, beyond example of any Your Royal Progenitors, expressed in many publick Acts and Declarations, to the great rejoicing, and general satisfaction of all Your People, which they desire to answer with returns

B

Suit.

The Rates
given to
his Maje-
sty for life.

suitable, and exceeding the Ex-
amples of any of their Ance-
stors, for the increasing of your
Majesties Revenue during your
Majesties Reign, (which God
long continue) Do therefore
give and grant unto Your most
Excellent Majesty the Rates
and Duties, Impositions,
Charges, and Sums of Money
herein after following : And do
beseech Your Majesty, that it
may be Enacted, And be it E-
nacted by the Kings most Ex-
cellent Majesty, by and with the
advice and consent of the Lords
and Commons in Parliament
assembled, That from and after
the Twenty fifth day of Decem-
ber, One thousand six hundred
and sixty, there shall be through-
out Your Majesties Kingdom
of England, Dominion of Wales,
and Town of Berwick upon
Tweed, raised, levied, collected,
and paid unto Your Majesty
during Your Life, for Beer,
Ale, Syder, and other Liquors
herein after mentioned, The se-
veral Rates, Impositions,
Duties and Charges herein
after expressed, and in manner
and

and form following; That is to say,

For every Barrel of Beer or Ale, Beer and Ale above Six shillings the Barrel.
 above Six shillings the Barrel, brewed by the common Brewer, or any other person or persons, who doth or shall sell or tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, One shilling three pence———i s. 3 d.

For every Barrel of Six shillings Beer and Ale of Six shillings the Barrel.
 Beer or Ale, or under, brewed by the common Brewer, or any other person or persons who doth or shall sell or tap out such Beer or Ale publicly or privately, to be paid by the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, Three pence———iii d.

For all Syder and Perry made Syder, Perry.
 and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for greater or lesser measure, One shilling three pence——i s. iii d.

Metheglin, Mead.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half-peny—ob.

Vineger-Beer.

For every Barrel of Beer, commonly called Vineger-Beer, brewed by any common Brewer, in any common Brew-house, Six pence—vi. d.

Strong-water.

For every Gallon of Strong-water or Aqua-Vitæ made and sold, to be paid by the Maker thereof, One penny—i. d.

Beer and Ale Imported.

For every Barrel of Beer or Ale imported from beyond the Seas, Three shillings—iii. s.

Syder and Perry Imported.

For every Tun of Syder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings—v s.

Spirits Imported.

For every Gallon of Spirits made of any kind of Wine or Syder imported, Two pence—ii. d.

Strong-water Imported.

For every Gallon of Strong-water perfectly made, imported from beyond the Seas, Four pence—iv. d.

For

Anno 12 Caroli II. Regis.

5

For every Gallon of Coffee made and sold, to be paid by the Maker, Four pence—iv. d. Coffee.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Maker thereof, Eight pence—viii. d. Chocolate

And be it further Enacted and Ordained by the Authority aforesaid, That the several Rates, Duties, and Charges of Excise, or New Impost above mentioned, hereby set or imposed upon all and every the said Foreign Liquors which shall be imported or brought into all or any the Ports of this Kingdom and Dominions thereof, aforesaid, from & after the five and twentieth of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the landing thereof. The Excise upon Foreign Liquors Imported, to be paid by the Importers in money upon Entries made before Landing.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer Common Brewers to account weekly,

and other
Retailers
of Beer,
Ale, &c.
monthly.

and Ale, shall once in every week; And all Inn-keepers, Ale-house-keepers, Victuallers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, Strong-water, Brewing, Making or Retailing the same, shall once in every moneth make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail, in that Week and Moneth respectively, as aforesaid.

The Penalty for
not accounting
as aforesaid.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit Five pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Moneth, shall forfeit Five pounds: And that every Alehouse-keeper, Victualler, or other Retailer who doth not once a moneth make
due

due and particular Entries, shall forfeit Twenty shillings.

And be it further Enacted by the Authority aforesaid, That every common Brewer, who shall not pay and clear off within a Week after he made his Entry or ought to have made his Entry as aforesaid, shall pay double the value of the duty: And that every Inn-keeper, Alehouse-keeper, Victualler, or other Retailer who shall not pay and clear off within a month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the duty: The said respective forfeitures to be levied upon their Goods and Chattels, in such manner and form, as hereafter in this Act is Ordained and directed.

Provided, That no such person as aforesaid, shall be compelled by the Commissioners or Sub-Commissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said

No person to be compelled by the Commissioners of Excise, to go farther for making their Entries, then the next Market-Town.

Town; if he live out of a Market-Town, then to no other place, then to the next Market-Town to his habitation in the same County, on the Market-Day.

The-Com-
missioners
for Execu-
tion of this
Act, im-
powred to
appoint
Gagers.

The pow-
er of the
Gagers.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-Commissioners in their respective Circuits and Divisions, shall hereby have Power to Constitute under their Bands and Seals, such and so many Gagers as they shall find needfull: which Gagers, and every of them, shall at all Times, as well by Night as by Day; and if by Night, then in the presence of a Constable or other lawful Officer, be permitted upon their request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Aleualler, or other Retailer of Beer, Brewing or Making the same as aforesaid,

said, or by any Distiller of Strong-waters, or Retailer of other the Liquors aforesaid; And to Wage all Coppers, Fatts and Vessels in the same, and to take an Account of Beer, Ale, Worts, Perry, Syder, Strong-waters, Aqua-vitæ, Metheglin, or other the Liquors aforesaid, in the said Houses, Places, and Vessels, from time to time, Brewed, or Made, and Distilled; and thereof to make Return or Report in Writing to the said Commissioners, or Sub-Commissioners of Excise, under whose Office and Limits such Brewer, Retailer, Distiller, or Maker of the Liquors aforesaid, both dwell and inhabit, leaving a true Copy of such Return in Writing under his hand, with such Brewer, Retailer, Distiller, or Makers of the Liquors aforesaid: And such Reports or Returns of the said Gagers shall be a Charge upon the said Brewers, Makers, and Retailers respectively. And if any such Common Brewer, or Retailer, shall refuse to permit any such Gager or Gagers to

Returns
made by
the Gagers.

enter his Brew-house, or any other place aforesaid, or to Gage or take account of his Brewing-vessels, or of any such Beer, Ale, Worts, Perry, Syder, Strong-water, Aqua-vitæ, Metheglin, or other the Liquors aforesaid; such Brewer, Retailer or Distiller, shall be forthwith forbidden by the said Gager or Gagers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer, or Distiller of any the Liquors aforesaid, after such warning given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall besides the forfeiture of double the value, forfeit and lose the sum of five pounds as aforesaid for every offence, to be levied and recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

And for the avoiding of all uncertainty,

certainty, and dispute touching the Returns made or to be made by the Tagers of any Beer or Ale so Brewed as aforesaid; Be it Enacted and Declared by the Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Tager according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the custody of the Chamberlains of his Majesties Exchequer, shall be reckoned, accounted and returned by the Tager for a Barrel of Beer; And every two and thirty Gallons of Ale, taken by the Tager according to the same Standard, shall be in like manner reckoned, accounted, and returned for a Barrel of Ale, and all other the Liquors aforesaid according to the Wine-Gallon.

What shall
be reckon-
ed a Bar-
rel of Beer

The Bar-
rel of Ale.

Provided always, and be it Enacted and Ordained by the Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon sale of the same, then according to the

usual Rates and Prices; Saving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Ale or Beer, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all Common Brewers and makers of Beer or Ale, to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer not selling the same by Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Tagers, the several Allowances and Abatements hereafter mentioned, (that is to say) Upon every Three and twenty Barrels of Beer, whether strong or small, returned by the said Tagers, three Barrels; And upon every Two and twenty Barrels of Ale, whether strong or small,

Abate-
ments and
allowance
to be made
for waste
and leak-
age.

small, returned by the Sagers,
two Barrels; which said allow-
ances and Abatements the said
Commissioners to be appoin-
ted, as aforesaid, and their Sub-
Commissioners, are hereby au-
thorised to allow and make ac-
cordingly.

Provided always, That where
any common Brewer shall wit-
tingly or willingly make a false
Entry, and be convicted for
the same before the Commissio-
ners to be appointed as afore-
said, or any two of them, or be-
fore such other person or persons
as are hereafter by this Act ap-
pointed, in that case such Brew-
er or Brewers shall forfeit and
lose over and besides the penal-
ties before mentioned, the said
allowance so to be made, for six
moneths then next ensuing.

Forfeiture
for false
Entries.

And be it Enacted and Ordai-
ned by the Authority aforesaid,
That no Beer or Ale shall be
delivered in by such Brewer or
Maker thereof to any Actual-
ler or other Retailer thereof, un-
til the Rate which by such Ac-
tualler or Retailer is to be paid
over and above the Price of the
said

No Ale or
Beer to be
delivered
to the Re-
tailer be-
fore the
Rate be
paid.

Beer and
Ale sold
in Fairs.

said Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Maker thereof. Provided always, That if any person or persons shall brew and sell by retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such selling & retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Sub-Commissioners within whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, And for so much, and no more, nor otherwise, shall be freed and discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

Provided nevertheless, That
it

it shall and may be lawful to and for the said Commissioners, and Sub-Commissioners, respectively, to compound for this Duty with any Inn-keeper, Victualler, Alehouse-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the Receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

The Commissioners may compound with any Inn-keeper, Retailer, or Victualler.

And it is further Ordained and Enacted by the Authority aforesaid, That the Lord Treasurer or Commissioners of the Treasury for the time being, or such other person or persons as His Majesty shall appoint, shall have power, and are hereby authorised and impowred from time to time to treat, contract, conclude and agree with any person or persons, for, or concerning the Farming of all or any the Rates, Duties and Charges in this Act mentioned, upon Beer, Ale, Perry, Syder,

Any the Rates in this Act may be Farmed for three years.

Syder, or other the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years.

And be it further Enacted, That every such Contract, Bargain, and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of His Majesty on the one part, and the person or persons Farming on the other part, shall be good and effectual in Law to all intents and purposes.

Provided always, To the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Treat, Conclude, or Agree with any person

Persons
contract-
ing, that
be nomina-
ted by the
Justices of
the Peace
in every
County,
shall have
the refusal
of any
Farm.

or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter-Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided, That the said Duty shall not be Lett to any other person or persons, then to the person or persons recommended by the Justices, under the Rate that it shall be tendred to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause or Article therein

Forfeitures and Offences within this Act, where determined.

con-

contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Town or Place within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace,

Peace, by the space of Fourteen days next after complaint made, and notice thereof given to the Offender; then the Sub-Commissioners or the major part of them appointed for any such City, County, Town or Place, shall and are hereby impowred to hear and determine the same: And if the Party find himself agrieved by the Judgment given by the said Sub-Commissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowred and authorized to hear and determine the same, whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the chief Commissioners for Excise, and all Justices of Peace, and Sub-Commissioners aforesaid respectively, are hereby authorized, and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the

Appeals
by Parties
grieved.

the Party accused, and upon his appearance or contempt, to proceed to the examination of the matter of fact, and upon due proof made thereof, either by the voluntary confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to administer) to give Judgment or Sentence according as in and by this Act is before ordained and directed, and to award and issue out Warrants under their Hands for the Levying of such forfeitures, penalties and fines, as by this Act is imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendering to the Party the overplus, if any be; and for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices
of

of Peace, Commissioners for
Excise, or any two of them, or
their Sub-Commissioners re-
spectively, from time to time,
where they shall see cause, to
mitigate, compound, or lessen
such Forfeiture, Penalty or
Fine, as in their discretion they
shall think fit: And that every
such mitigation and payment
thereupon accordingly made,
shall be a sufficient discharge of
the said Penalties and Forfei-
tures to the persons so offend-
ing, so as by such mitigation the
same be not made less then
double the value of the Duty of
Excise, which should or ought
to have been paid, besides the
reasonable Costs and Charges
of such Officer or Officers, or
others, as were employed
therein, to be to them allowed
by the said Justices; Any thing
in this Act to the contrary in
any wise notwithstanding.

And it is hereby further En-
acted and Ordained, That all
Fines, Forfeitures and Penal-
ties mentioned in this Act, all
necessary Charges for the reco-
very thereof being first deducted,
shall

Fines and
Forfei-
tures may
be mitiga-
ted.

How the
Fines and
Forfei-
tures shall
be em-
ployed.

shall be employed, three fourth parts thereof to and for the use of the Kings Majesty, and the other fourth part to the Discoverer or Informer of the same. And for the better managing, collecting, securing, leevying and recovering of all and every the said Rates and Charges of Excise hereby imposed, and set upon all or any the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by the Authority aforesaid, and it is hereby Enacted, That one principal Head-Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town & Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid;

Commissi-
oners and
Governors
for mana-
ging the
Receipt of
the Excise.

said; who, or any two of them, are hereby appointed and constituted Commissioners and Governors for the management of his Majesties Receipt of the Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as his Majesty shall think fit.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, until he or they shall be before two or more Justices of the Peace in the County where his or their Employments shall be, or before one of the Barons of the Exchequer, take the Oaths of Allegiance and Supremacy, which Oaths they have hereby power to Administer, together with this Oath following, Mutatis mutandis.

YOU shall swear to execute the The Oath.
Office of
truly and faithfully without Favour or Affection; and shall from time to time true Account make,

make, and deliver to such person or persons as His Majesty shall appoint to receive the same; and shall take no Fee or Reward for the Execution of the said Office, from any other person then from His Majesty, or those whom His Majesty shall appoint in that behalf.

Certifi-
cates at
the next
Quarter-
Sessions.

And be it further Enacted by the Authority aforesaid, That every such Justice of Peace shall certifie the taking of such Oath to the next Quarter-Sessions, there to be recorded.

London,
Westmin-
ster,
South-
wark.

And it is further Enacted, That all parts of the Cities of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate care, inspection and management of the said Head-Office; and such and so many subordinate Commis- sioners, and Sub-Commission- ers and other Officers and Mi- nisters for the Execution of the Premises, shall be from time to time nominated and appoint- ed by His Majesty, in all and every

Officers to
be appoin-
ted by His
Majesty.

every other the Countieſ, Ci-
ties, Towns and Places with-
in this Kingdom of England,
Dominion of Wales, and Port
of Berwick, as from time to
time His Maieſty ſhall think fit.

And it is hereby further Enact-
ed, That the ſaid Office of Ex-
ciſe in all Places where it ſhall
be appointed, ſhall be kept open-
from Eight of the clock in the
morning, till Twelve of the
clock at noon, and from Two
of the clock in the afternoon, till
Five of the clock in the after-
noon, for the due execution and
performance of all and every the
Matters and Things in this
Act appointed and required.

The Ex-
ciſe-Office
to be kept
open.

And it is further hereby Enact-
ed, That the ſaid chief Com-
miſſioners of Excise, or the ma-
jor part of them, ſhall from time
to time iſſue forth and pay ſuch
Sum and Sums of Money, as
ſhall from time to time be Re-
ceived, Collected, or Levied by
virtue of this Act, unto His
Maieſties Receipt of Exche-
quer.

The Mo-
neys col-
lected, to
be paid in-
to the Re-
ceipt of
the Exche-
quer.

Provided alwayſ, and be it
Enacted, That if any perſon or
C perſons

Persons
sued may
plead the
general
issue.

persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the general issue, and give this Act in evidence for his defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Condemned, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

Writs of
Certiorari
shall not
supersede
any Pro-
ceedings.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceedings, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution, and other Proceeding shall and may be had and made thereupon, any such Writ or Writs, or allowance thereof notwithstanding.

Proviso
for Ed.
Backwell,
for pay-
ment of
28450 l.

Provided always, and be it further Enacted, That this Act, or any thing therein contained, shall not be prejudicial
ot

to Edward Backwell Alderman of London, as to the sum of Twen-ty eight thousand four hundred and fifty pounds (or any part thereof) by him advanced upon the Credit of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, the Sum of Five thousand pounds payable to His Majesties Surveyor General, for the Repair of His Majesties Houses, charged by virtue of an Order of the Sixth of September One thousand six hundred and sixty, with Interest for the same; the Sum of Ten thousand pounds advanced to her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September One thousand six hundred and sixty; the sum of Ten thousand pounds payable to her Majesty the Queen of Bohemia, being charged together with Interest by an Order of the Thirteenth of September One thousand six hundred and sixty; the Sum of Three thousand four hundred and fifty pounds

C 2

payable

payable for Provisions for Dunkirk, by Order of the Twentysixth of November One thousand six hundred and sixty: which Sum of Twenty eight thousand four hundred and fifty pounds, together with Interest for the same, according to the tenour of the said Orders, after the Rate of Six per cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the Arrears thereof in course, as is by the said Orders appointed; And in case the same shall fall short in payment by the Twentysixth of December One thousand six hundred and sixty, That then the remainder shall continue secured to him out of the whole Excise in course as aforesaid; and that no other Payments be made out of the Excise, but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; And that in case any part of the Moneys due to Alderman Backwell be paid out of that
that

that part of the Excise which
shall grow due to the Kings
Majesty, that then His Maje-
sty shall be Reimbursed the same
out of the first Moneys that shall
come in of the Arrears of Ex-
cise that will be due the said
Twenty fifth of December.



Anno XII.

CAROL II. Regis.

An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights-service, and Purveyance, and for Setling a Revenue upon His Majesty in lieu thereof.

The reasons of
this Act.

Whereas it hath been found by former experience, That the Courts of Wards and Liveries, and Tenures by Knights-service, either of the King or others, or by Knights-service in *Capite*, or *Socage* in *Capite* of the King, and the consequents upon the same, have been much more burthensom,
troublesome

grievous and prejudicial to the Kingdom, then they have been beneficial to the King: And whereas since the intermission of the said Court, which hath been from the four and twentieth day of February which was in the Year of our Lord One thousand six hundred forty and five, many persons have by Will and otherwise, made disposal of their Lands held by Knights-service, whereupon divers Questions might possibly arise, unless some seasonable Remedy be taken to prevent the same; Be it therefore Enacted by the King our Sovereign Lord, with the Assent of the Lords and Commons in Parliament assembled, and by the Authority of the same, And it is hereby Enacted, That the Court of Wards and Liveries, and all Wardships, Liveries, Primer-Seissins, and Duffer-le-mains, Values and Forfeitures of Marriages, by reason of any Tenure of the Kings Majesty, or of any other by Knights-service, and all mean Rates, and

The Court of Wards and Liveries, Primer-Seissins, &c. taken away.

all other Gifts, Grants, Charges incident, or arising for or by reason of Wardships, Liveries, Primer-Seissins, or Duffer-le-main, be taken away and discharged, and are hereby Enacted to be taken away and discharged, from the said Twenty fourth day of February One thousand six hundred forty five; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And that all Fines for Alienation, Seizures, and Pardons for Alienations, Tenure by Homage, and all Charges incident, or arising for or by reason of Wardship, Liberty, Primer-Seissin, or Duffer-le-main, or Tenure by Knights-service, Escuage, and also Aide pur File marrier, & puc faier Fitz Chivalier, and all other Charges incident thereunto, be likewise taken away and discharged, from the said Twenty fourth day of February One thousand six hundred forty and five; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

Pines for
Alienations, &c.
taken away.
1 Car. 1.
cap. 3.

ing. And that all Tenures by Knights-service of the King, or of any other person, and by Knights-service in Capite, and by Soccage in Capite of the King, and the Fruits and Consequents thereof, happened, or which shall or may hereafter happen, or arise thereupon or thereby, be taken away and discharged; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And all Tenures of any Honors, Manors, Lands, Tenements, or Hereditaments of an Estate of Inheritance at the Common-Law, held either of the King, or of any other person or persons, Bodies Politick or Corporate, are hereby Enacted to be turned into free and common Soccage, to all intents and purposes, from the said Twenty fourth day of Februtary One thousand six hundred forty five, and shall be so construed, adjudged and deemed to be from the said Twenty fourth day of February One thousand six hundred forty five, and for ever thereafter

Tenures
by Knights
service,
taken a-
way.

C 5 turned

turned into free and common
Soccage; Any Law, Statute,
Custom, or Usage to the con-
trary hereof any wise notwith-
standing.

Tenures
by Ho-
mage, Es-
cuage, &c.
discharged

And that the same shall for-
ever hereafter stand and be dis-
charged of all Tenure by Ho-
mage, Escuage, Voyages-
Royal, and Charges for the
same, Wardships incident to
Tenure by Knights-service,
and Values and Forfeitures of
Marriage, and all other Char-
ges incident to Tenure by
Knights-service, and of and
from Aide pur File marrier, & Aide
pur saier Fitz Chivalier; Any Law,
Statute, Usage, or Custom to
the contrary in any wise not-
withstanding. And that all Con-
veyances and Devises of any
Manors, Lands, Tenements,
and Hereditaments made since
the said Twenty fourth of Fe-
bruary, shall be expounded to be
of such effect, as if the same
Manors, Lands, Tenements,
and Hereditaments had been
then held and continued to be
holden in free and common
Soccage ouely; Any Law,
Statute,

Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

And be it further Ordained and Enacted by Authority of this present Parliament, That one Act made in the Reign of King Henry the Eighth, Entituled, An Act for the Establishment of the Court of the Kings Wards; And also one Act of Parliament made in the Three and thirtieth Year of the Reign of the said King Henry the Eighth, concerning the Officers of the Court of Wards and Liberties, and every Clause, Article and Matter in the said Acts contained, shall from henceforth be repealed and utterly void.

The Acts
of 32 H. 8.
cap. 6. and
33 H. 8.
cap. 12.
repealed.

And be it further Enacted by the Authority aforesaid, That all Tenures hereafter to be created by the Kings Majesty, His Heirs or Successors, upon any Gifts or Grants of any Manors, Lands, Tenements, or Hereditaments of any Estate of Inheritance at the Common Law, shall be in free and common Soccage, and

All Tenures to be created by the King hereafter, shall be free and common Soccage.

shall be adjudged to be in free and common Soccage onely, and not by Knights-service or in Capite, and shall be discharged of all Wardship, Value and Forfeiture of Marriage, Liverp, Primer-Seisin, Oulter-le-main, Aide pur faier Fitz Chivalier, & pur File marrier; Any Law, Statute or Reservation to the contrary thereof any wise notwithstanding.

Proviso
for Rents
certain,
Herriots,
&c.

Provided nevertheless, and be it Enacted, That this Act, or any thing herein contained, shall not take away, nor be construed to take away any Rents certain, Herriots, or Suits of Court, belonging or incident to any former Tenure now taken away or altered by virtue of this Act, or other Services incident or belonging to Tenure in common Soccage, due or to grow due to the Kings Majesty, or mean Lords, or other private Person, or the Fealty and Discesses incident thereunto; And that such Relief shall be paid in respect of such Rents, as is paid in case of a death of a Tenant in common Soccage.

Provi-

Provided always, and be it Enacted, That any thing here-
in contained shall not take a-
way, or be construed to take a-
way any Fines for Alienation
due by particular Customs of
particular Manors and Pla-
ces, other then Fines for Alie-
nations of Lands or Tene-
ments holden immediately of
the King in Capite.

Fines for
Alienati-
ons due by
particular
Customs
of Manors

Provided also, and be it fur-
ther Enacted, That this Act, or
any thing therein contained,
shall not take away, or be con-
strued to take away Tenures
in Franck-Almoigne, or to sub-
ject them to any greater or other
Services then they now are,
nor to alter or change any Te-
nure by Copy of Court-Roll,
or any Services incident there-
unto, nor to take away the Ho-
norary Services of Grand Ser-
jeanty, other then of Wardship,
Marriage, and value of Forfei-
ture of Marriage, Escuage,
Tovages-Royal, and other
Charges incident to Tenure
by Knights-Service; and other
then Aide pur faier Fitz Chivalier,
and Aide pur File marrier.

Tenures in
Franck-
Almoigne.

Copy of
Court-
Roll.
Honorary
Services.

And

Parents
may dis-
pose of
the custo-
dy of Chil-
dren du-
ring their
minority.

And be it further Enacted by the Authority aforesaid, That where any person hath, or shall have any Child or Children under the age of Twenty one years, and not married at the time of his death, That it shall and may be lawful to and for the Father of such Child or Children, whether born at the time of the decease of the Father, or at that time in ventre sa mere, or whether such Father be within the age of Twenty one years, or of full age, by his Deed executed in his life-time, or by his last Will and Testament in Writing in the presence of two or more credible Witnesses, in such manner, and from time to time, as he shall respectively think fit, to dispose of the custody and tuition of such Child or Children, for, and during such time as he or they shall respectively remain under the age of Twenty one years, or any lesser time, to any person or persons in possession or remainder, other then Popish Recusants: And that such disposition of the custody of such Child

Child or Children made since the Twenty fourth of February One thousand six hundred forty five, or hereafter to be made, shall be good and effectual against all and every person or persons claiming the custody or tuition of such Child or Children, as Guardian in Socage or otherwise: And that such person or persons to whom the custody of such Child or Children hath been or shall be so disposed or devised as aforesaid, shall and may maintain an Action of Ravishment of Ward or Trespass against any person or persons which shall wrongfully take away or detain such Child or Children, for the recovery of such Child or Children, and shall and may recover Damages for the same in the said Action, for the use and benefit of such Child or Children.

Actions of
Ravish-
ment of
Wards.

And be it further Enacted, That such person or persons to whom the custody of such Child or Children hath been, or shall be so disposed or devised, shall and may take into his or their custody, to the use of such Child or

The Lands
of Chil-
dren, and
the ma-
nagement
of their
personal
Estate by
their Guar-
dians.

Child

Children, the Profits of all Lands, Tenements, and Hereditaments of such Child or Children; And also the custody, tuition, and management of the Goods, Chattels, and personal Estate of such Child or Children, till their respective Age of Twenty one years, or any lesser time, according to such disposition aforesaid; and may bring such Action or Actions in relation thereunto, as by Law a Guardian in common Socage might do: Provided also, That this Act, or any thing therein contained, shall not extend to alter or prejudice the Custom of the City of London, nor of any other City or Town Corporate, or of the Town of Berwick on Tweed, concerning Orphans; nor to discharge any Apprentice from his Apprentiship.

Proviso
touching
Titles of
Honour
Feodale.

Provided also, that neither this Act, nor any thing therein contained, shall infringe or hurt any Title of Honour Feodale, or other, by which any person hath or may have right to sit in the Lords House of Parliament, as to his or their Title
of

of Honour, or sitting in Parliament, and the Priviledge belonging to them as Peers; This Act, or any thing therein contained to the contrary in any wise notwithstanding.

And whereas by like experience it hath been found, that though divers good, strict and wholsom Laws have been made in the times of sundry His Majesties most noble Progenitors, some extending so far as to Life, for redress of the Grievances and Oppressions committed by the persons employed for making Provisions for the Kings Household, Carriages, and other Purveyance for His Majesty and His Occasions; Yet divers Oppressions have been still continued, and several Counties have submitted themselves to sundry Rates and Taxes, and Compositions to redeem themselves from such vexations and Oppressions: And forasmuch as the Lords and Commons assembled in Parliament do find that the said Remedies are not fully effectual, and that no other Remedy

Purveyances and Provisions for the Kings Household, taken away. Alt. St. 13 Car. 2. cap. 7.

medy will be so effectual and just, as to take away the occasion thereof, especially if satisfaction and recompence shall be therefore made to His Majesty, His Heirs and Successors, which is hereby provided to His Majesties good liking and content; His Majesty is therefore graciously pleased, That it may be Enacted, And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in this present Parliament Assembled, That from henceforth no sum or sums of Money or other thing shall be Taken, Raised, Laid, Rated, Imposed, Paid, or Levied, for, or in regard of any Provision, Carriages, or Purveyance for His Majesty, His Heirs or Successors.

Purveyances for the King, Queen, &c.

And that henceforth no person or persons, by any Warrant, Commission, or Authority under the Great Seal, or otherwise, by colour of buying or making Provision or Purveyance for His Majesty, or any Queen of England for the time being,

or

or of any the Children of any
 King or Queen of England for
 the time being, or that shall be,
 or for his, their, or any of their
 Household, shall take any Tim-
 ber, Fewel, Cattell, Corn, Timber,
Carts, Car-
riages, &c.
taken a-
way. Grain, Mault, Hay, Straw,
 Victual, Cart, Carriage, or o-
 ther thing whatsoever, of any
 the Subjects of His Majesty,
 His Heirs or Successors, with-
 out the free and full consent of
 the Owner or Owners thereof,
 had and obtained without me-
 nace or enforcement; nor shall
 summon, warn, take, use, or re-
 quire any the said Subjects to
 furnish or find any Horses, Ox-
 en, or other Cattell, Carts,
 Ploughs, Wains, or other
 Carriages, for the use of His
 Majesty, His Heirs or Suc-
 cessors, or of any Queen of Eng-
 land, or of any Child or Chil-
 dren of any the Kings or
 Queens of England for the time
 being, for the carrying the
 Goods of His Majesty, His
 Heirs or Successors, or the
 said Queens or Children, or any
 of them, without such full and
 free consent as aforesaid; Any
 Law,

Law, Statute, Custom, or Usage to the contrary notwithstanding.

No Pre-emption to be allowed or claimed in behalf of the King, &c.

And be it further Enacted, That no Pre-emption shall be allowed or claimed in the behalf of His Majesty, or of any His Heirs or Successors, or of any the Queens of England, or of any the Children of the Royal Family for the time being, in Market or out of Market; but that it be for ever hereafter free to all and every of the Subjects of His Majesty, to sell, dispose, or employ his said Goods, to any other person or persons as him listeth; any pretence of making Provision or Purveyance of Victual, Carriages, or other thing, for His Majesty, His Heirs or Successors, or of the said Queens, or Children, or any pretence of Pre-emption in their or any of their behalfs notwithstanding. And if any person or persons shall make Provision or Purveyance for His Majesty, His Heirs or Successors, or any the Queens, or Children aforesaid, or Impress, or take any such Carriages

The Penalty.

ges or other things aforesaid, on any pretence or colour of any Warrant aforesaid, under the Great Seal or otherwise, contrary to the intent hereof; It shall be lawful for the Justices of Peace, or such two or one of them as dwell near, and to the Constables of such Parish or Village where such occasion shall happen, at the request of the Party grieved, And they are hereby enjoined to commit, or cause to be committed, the Party or Parties so doing and offending to Goal, till the next Sessions, there to be Indicted and proceeded against for the same; and that the Officers and Inhabitants of the Village or Parish where such Offence shall happen, shall be assistant therein; and moreover, the Party grieved shall have his Action or Actions against such Offender or Offenders, and therein recover his treble Damages and treble Costs: In which Action, no Essoign, Wager of Law, Aid, Prior Priviledge, Protection, Imparllance, Injunction, or Order
of

No Action
upon this
Statute to
be stayed,
but by Or-
der of the
Court
where such
Action de-
pends.

Premunire

of Restraint shall be granted or allowed: And if any person or persons shall (after notice given that the Action depending is grounded upon this Statute) cause or procure any Action at the Common-Law, grounded on this Statute, to be delayed or stayed before Judgment, by colour or means of any Order, Power, Warrant, or Authority, save onely of the Court where such Action shall be brought and depending, or after Judgment had upon such Action, shall cause or procure Execution of such Judgment to be stayed or delayed by colour or means of any Order, Warrant, Power, or Authority, save onely by Writ of Error, or Attaint, or Order of such Court where such Writ of Error or Attaint shall be depending; That then the person so offending shall incur the Pains, Penalties, and Forfeitures ordained and provided by the Statute of Provision and Premunire, made in the Sixteenth year of the Reign of King Richard the Second. Provided always, That this Act

Act extend not to prejudice any of His Majesties Rights, Titles, or Duties of, in, or to, or out of any Cin, in the Stanneries of Devon and Cornwall, nor to prejudice the ancient Duties of Butlerage and Prilage of Wines; but that the same shall be in the same plight that the same were before the making of this Act, any thing herein contained to the contrary in any wise notwithstanding.

Proviso
for the
Stanneries,
Butlerage,
Prilage.

And now to the intent and purpose that His Majesty, His Heirs and Successors, may receive a full and ample Recompence and Satisfaction, as well for the Profits of the said Court of Wards, and the Tenures, Wardships, Liveries, Primer-Seisins, Dufferle-mains, and other the Premises, and Perquisites incident thereunto, and for all Arrears any way due for the same; as also for all and all manner of Purveyance, and Provisions herein before mentioned, and intended to be taken away and abolished; and all Sums of Money due or pretended to be due, or payable

Recompence to
His Majesty
for the Court
of Wards
and Purveyances.

for

for, and in respect of any Compositions for the same,

12 Car. 2.
cap. 23.
Rates of
the Excise.

Be it therefore Enacted by the Authority aforesaid, That there shall be paid unto the Kings Majesty, his Heirs and Successors, for ever hereafter, in recompence as aforesaid, the several Rates, Impositions, Duties and Charges herein after expressed, and in manner and form following; (That is to say)

For every Barrel of Beer or Ale, above Six shillings the Barrel, brewed by the common Brewer, or any other person or persons, who doth or shall sell or tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, One shilling three pence———i s. 3 d.

For every Barrel of Six shillings Beer or Ale, or under, brewed by the common Brewer, or any other person or persons who doth or shall sell or tap out such Beer or Ale publickly or privately, to be paid by the

the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity,
Three pence—————iii d.

For all Syder and Perry made and sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser measure,
One shilling three pence—i s. iii d.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half-peny—ob.

For every Barrel of Beer, commonly called Vineger-Beer, brewed by any common Brewer, or in any common Brew-house, Six pence—————vi. d.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof,
One penny—————i. d.

For every Barrel of Beer or Ale imported from beyond the Seas,
Three shillings—————iii. s.

D

For

For every Tun of Syder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings----v s.

For every Gallon of Spirits made of any kind of Wine or Syder imported, Two pence-----ii. d.

- For every Gallon of Strong-water perfectly made, imported from beyond the Seas, Four pence---iv. d.

For every Gallon of Coffee made and sold, to be paid by the Maker, Four pence-----iv. d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Maker thereof, Eight pence-----viii. d.

Rates of
Excise up-
on forein
Liquors
import-
ed, to be
paid in
money be-
fore Land-
ing.

And be it further Enacted and Ordained by the Authority afore-
said, That the several Rates,
Duties, and Charges of Excise,
or New Impost above mention-
ed, hereby set or imposed upon
all and every the said Forein
Liquors which shall be imported
or brought into all or any the
Ports of this Kingdom and
Domi-

Dominions thereof, aforesaid, from and after the five and twentieth day of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the landing thereof.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer and Ale, shall once in every week; And all Inn-keepers, Ale-house-keepers, Victuallers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, or Strong-water, Brewing, Making or Retailing the same, shall once in every moneth make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail, in that Week and Moneth respectively, as aforesaid.

Entries to be made at the Office of Excise, by common Brewers, Inn-keepers, &c.

The Pe-
nalty for
not ma-
king En-
tries.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit Ten pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Moneth, shall forfeit five pounds: And that every Alehouse-keeper, Victualler, or other Retailer who doth not once a moneth make true and particular Entries, shall forfeit Twenty shillings.

The Pe-
nalty for
not pay-
ing.

And be it further Enacted by the Authority aforesaid, That every common Brewer, who shall not pay and clear off within a Week after he made his Entry or ought to have made his Entry as aforesaid, shall pay double the value of the duty: And that every Inn-keeper, Alehouse-keeper Victualler, or other Retailer who shall not pay and clear off within a month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the duty: The said respective forfeitures to be levied upon their Goods and

and Chattels, in such manner and form, as hereafter in this Act is Ordained and directed.

Provided, That no such person as aforesaid, shall be compelled by the Commissioners or Sub-Commissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; if he live out of a Market-Town, then to no other place, then to the next Market-Town to his habitation in the same County, on the Market-Day.

In what Places Entries shall be made.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-Commissioners in their respective Circuits and Divisions, shall hereby have Power to Constitute under their Hands and Seals, such and so many Sagers as they shall find needfull: which Sagers, and every

The Powers of Commissioners to appoint Sagers.

The Pow-
ers of the
Gagers.

of them, shall at all Times,
as well by Night as by Day,
(and if by Night, then in the pre-
sence of a Constable or other
lawful Officer) be permitted up-
on their request, to enter the
House, Brew-house, Distilling-
house, and all other Houses and
Places whatsoever, belonging
to, or used by any Brewer, Inn-
keeper, Victualler, or other
Retailer of Beer, Brewing
or Making the same as afore-
said, or by any Distiller of
Strong-waters, or Retailer of
other the Liquors aforesaid;
And to Wage all Coppers, Fatts
and Vessels in the same, and to
take an Account of Beer, Ale,
Worts, Petry, Syder, Strong-
waters, Aqua-vitæ, Metheglin,
or other the Liquors aforesaid,
in the said Houses, Places, and
Vessels, from time to time,
Brewed, or Made, and Distil-
led; and thereof to make Re-
turn or Report in Writing to
the said Commissioners, or
Sub-Commissioners of Ex-
cise, under whose Office and
Limits such Brewer, Retailer,
Distiller, or Maker of the Li-
quors

quors aforesaid, doth dwell and inhabit, leaving a true Copy of such Return in Writing under his hand, with such Brewer, Retailer, Distiller, or Makers of the Liquors aforesaid: And such Reports or Returns of the said Tagers shall be a Charge upon the said Brewers, Makers, and Retailers respectively. And if any such Common Brewer, Maker or Retailer, shall refuse to permit any such Tager or Tagers to enter his Brew-house, or any other places aforesaid, or to Tager or take account of his Brewing-vessels, or of any such Beer, Ale, Worts, Perry, Syder, Strong-water, Aqua-vitæ, Methelin, or other the Liquors aforesaid; such Brewer, Retailer or Distiller, shall be forthwith forbidden by the said Tager or Tagers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer, or Distiller of any the Liquors aforesaid, after such warn-

Penalty
for selling,
&c. not
having
cleared
the Excise

ing given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall besides the forfeiture of double the value, forfeit and lose the sum of Ten pounds as aforesaid for every offence, to be levied and recovered upon him or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

Proporti-
ons to be
observed
in Returns
of Gagers.

And for the avoiding of all uncertainty, and dispute touching the Returns made or to be made by the Gagers of any Beer or Ale so Brewed as aforesaid; Be it Enacted and Declared by Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Gage according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the custody of the Chamberlains of His Majesties Exchequer, shall be reckoned, accounted and returned by the Gager for a Barrell of Beer; And every two and thirty Gallons of Ale, taken by the Gage

Gage according to the same Standard, shall be in like manner reckoned, accompted, and returned for a Barrel of Ale, and all other the Liquors aforesaid according to the Wine-Gallon.

Provided always, and be it Enacted and Ordained by Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon sale of the same, then according to the usual Rates and Prices; Saving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Beer or Ale, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

Brewers and Retailers to observe the usual Rates and Prices.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all Common Brewers and makers of Beer or Ale, to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer not selling the same by

Encouragement to Brewers to make due Entries.

Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Tagers, the several Allowances and Abatements hereafter mentioned, (that is to say) Upon every Three and twenty Barrels of Beer, whether strong or small, returned by the said Tagers, three Barrels; And upon every Two and twenty Barrels of Ale, whether strong or small, returned by the Tagers, two Barrels; which said allowances and Abatements the said Commissioners to be appointed, as aforesaid, and their Sub-Commissioners, are hereby authorized to allow and make accordingly.

Forfeiture
for making false
Entries.

Provided always, That where any common Brewer shall willingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer
ec

er or Brewers shall forfeit and lose over and besides the penalties before mentioned, the said allowance so to be made, for six moneths then next ensuing.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Baker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid over and above the Price of the said Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Baker thereof. Provided always, That if any person or persons shall brew and sell by retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such selling & retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Sub-Commissioners within

No Beer, &c. to be delivered by the Brewer, until the Excise be paid by the Retailer.

Proviso for Beer and Ale sold in Fairs.

whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, And for so much, and no more, nor otherwise, shall be freed and discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

The Commissioners may compound for the Excise in their Divisions.

Provided nevertheless, That it shall and may be lawful to and for the said Commissioners, and Sub-Commissioners, respectively, to compound for this Duty with any Inn-keeper, Victualler, Alehouse-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions, from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

And it is further Ordained and Enacted by the Authority aforesaid,

foresaid, That the Lord Treasurer or Commissioners of the Treasury for the time being, or such other person or persons as His Majesty, His Heirs and Successors shall appoint, shall have power, and are hereby authorised and impowred from time to time to treat, contract, conclude and agree with any person or persons, for, or concerning the Farming of all or any the Rates, Duties and Charges in this Act mentioned, upon Beer, Ale, Perry, Syder, or other the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years. And be it further Enacted, That every such Contract, Bargain, and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of His Majesty on the one part, and the person or persons Farming on the other part, shall

The Power of the L. Treasurer, &c. to contract for Farming any the Rates or Duties in this Act,

shall be good and effectual in Law to all intents and purposes.

Persons to be approved by the Justices of the Peace, &c. within Six months, to have the refusal of contracting for the Excise in their respective Counties.

Provided always, To the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Create, Conclude, or Agree with any person or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter-Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provi.

Provided, That the said Duty shall not be Lett to any other person or persons, then to the person or persons recommended by the Justices, under the Vats that it shall be tendred to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences made done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part of them, in case of Appeal,

Forfeitures and Offences within this Act, how to be determined.

London.

Counties,
Cities, &c.
within this
Kingdom.

Neglects
of the Ju-
stices.

peal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Towns or Places within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the space of Fourteen days next after complaint made, and notice thereof given to the Offender; then the Sub-Commissioners or the major part of them appointed for any such City, County, Town or Place, shall and are hereby impowred to hear and determine the same: And if the Party find himself agrieved by the Judgment given by the said Sub-Commissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowred and authorized to hear and determine the same, whose

Judg.

Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the chief Commissioners for Excise, and all Justices of the Peace, and Sub-Commissioners aforesaid respectively, are hereby authorized, and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and upon his appearance or contempt, to proceed to examination of the matter of fact, and upon due proof made thereof, either by the voluntary confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to administer) to give Judgment or Sentence according as in and by this Act is before ordained and directed, and to award and issue out Warrants under their Hands for the Levying of such forfeitures, penalties and fines, as by this Act is imposed, for any
such

Levying
the Forfeitures.

such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendering to the Party the overplus, if any be; and for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

Power to
mitigate
the Forfeitures.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of the Peace, Commissioners for Excise, or any two of them, or their Sub-Commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty or Fine, as in their discretion they shall think fit: And that every such mitigation and payment thereupon accordingly made, shall be a sufficient discharge of the said Penalties and Forfeitures to the persons so offending, so as by such mitigation the same be not made less than double the value of the Duty of Excise, which should or ought to

to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; Any thing in this Act to the contrary in any wise notwithstanding.

And it is hereby further Enacted and Ordained, That all Fines, Forfeitures and Penalties mentioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the Kings Majesty, and one fourth part to the Discoverer or Informer of the same. And for the better managing, collecting, securing, lebbing and recovering of all and every the said Rates and Charges of Excise hereby imposed, and set upon all or any of the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by Authority aforesaid, and it is hereby Enacted, That one

How the
Forfeitures shall
be employed.

One principal
Office of
Excise e-
rected in
London.

princi-

principal Head Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two of them, are hereby appointed and constituted Commissioners and Governors for the management of His Majesties Receipt of Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for the ends aforesaid.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermedling with any Office or Employment relating to the Excise, until he or they shall be fore two or more Justices of Peace

Peace in the County where his
or their Employments shall be,
or before one of the Barons of
the Erchequer, take the Oaths
of Allegiance and Supremacy,
which Oaths they have hereby
power to Administer, together
with this Oath following, Mu-
tatis mutandis.

YOU shall swear to execute the The Oath,
Office of

truly and faithfully with-
out Favour or Affection; and shall
from time to time true Account
make, and deliver to such person or
persons as His Majesty shall appoint
to receive the same; and shall take
no Fee or Reward for the Executi-
on of the said Office, from any o-
ther person then from His Majesty,
or those whom His Majesty shall
appoint in that behalf.

And be it further Enacted by
the Authority aforesaid, That
every such Justice of the Peace
shall certifie the taking of such
Oath to the next Quarter-Ses-
sions, there to be recorded:

London,
Westmin-
ster, &c.
to be un-
der the
manage-
ment of
the chief
Office.

And it is further Enacted,
That all parts of the Cities of
London

All Com-
missioners,
&c. to be
nominated
by his Ma-
jesty.

Times in
which the
Office
shall be
kept open.

London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate care, inspection and management of the said Head-Office; and such and so many subordinate Commissioners, and Sub-Commissioners and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, His Heirs and Successors, in all and every other the Counties, Cities, Towns and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty, His Heirs and Successors shall think fit. And it is hereby further Enacted, That the said Office of Excise in all Places where it shall be appointed, shall be kept open from Eight of the clock in the morning, till Twelve of the clock at noon, and from Two of the clock in the afternoon, till Five of the clock in the afternoon,

noon, for the due execution and performance of all and every the Matters and Things in this Act appointed and required. And it is further hereby Enacted, That the said chief Commissioners of Excise, or the major part of them, shall from time to time issue forth and pay such Sum and Sums of Money, as shall from time to time be Received, Collected, or Levied by virtue of this Act, into his Majesties Receipt of Exchequer.

Provided always, and be it Enacted, That if any person or persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the general issue, and give this Act in evidence for his defence; and if upon the Trial, a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be nonsuit, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

The general issue
pleadable
in any Action upon
this Statute.

Pro-

Writs of
Certiorari
ro Super-
fedcas.

Provided also, and be it En-
acted, That no Writ or Writs
of Certiorari shall supersede
Execution or other Proceed-
ing, upon any Order or Or-
ders made by the Justices a-
foresaid in pursuance of this
Act; but that Execution, and
other Proceedings shall & may
be had and made thereupon, any
such Writ or Writs, or allow-
ance thereof notwithstanding.

Proviso as
to the Act
of General
Pardon.

Provided, That this Act, or a-
ny thing therein contained, shall
not extend, or be construed to
extend in any manner to weak-
en or invalidate one Act of this
present Parliament, Entitu-
led, An Act of Free and General
Pardon, Indemnity, and Oblivi-
on; but that every Clause, Ar-
ticle, Matter, and Thing there-
in mentioned and comprised,
shall notwithstanding this Act,
or any Matter or Thing there-
in, remain good and valid, and
be of the same force, vertue, and
effect, as if this Act had never
been made.

Proviso
for Ed.
Backwell.

Provided always, and be it
further Enacted, That this
Act, or any thing therein con-
tained,

tained, shall not be prejudicial
to Edward Backwell Alderman of
London, as to the sum of Twen-
ty eight thousand four hundred
and fifty pounds (or any part
thereof) by him advanced upon
the Credit of several Orders of
this present Parliament, and by
them charged on the Receipt of
the Grand Excise; That is to
say, the Sum of Five thousand
pounds payable to His Maje-
sties Surveyor General, for the
Repair of His Majesties Hou-
ses, charged by virtue of an Or-
der of the Sixth of September
One thousand six hundred and
sixty, with Interest for the same;
the Sum of Ten thousand
pounds advanced to her High-
ness the Princess Royal, being
charged with Interest by an
Order of the Thirteenth of Sep-
tember One thousand six hun-
dred and sixty; the sum of Ten
thousand pounds payable to her
Majesty the Queen of Bohemia,
being charged together with
Interest by an Order of the
Thirteenth of September One
thousand six hundred and sixty;
the Sum of Three thousand
four

four hundred and fifty pounds payable for Provisions for Dunkirk, by Order of the Twentieth of November One thousand six hundred and sixty: which Sum of Twenty eight thousand four hundred and fifty pounds, together with Interest for the same, according to the tenour of the said Orders, after the Rate of Six per cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the Arrears thereof in course, as is by the said Orders appointed; And in case the same shall fall short in payment by the Twentieth of December One thousand six hundred and sixty, That then the remainder shall continue secured to him out of the whole Excise in course as aforesaid; and that no other Payments be made out of the Excise, but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; And that in case any part of the Moneys due to Alderman

derman Backwell be paid out of that part of the Excise which shall grow due to the Kings Majesty, that then His Majesty shall be Reimbursed the same out of the first Moneys that shall come in of the Arrears of Excise that will be due the said Twenty fifth of December.



Anno XV.

CAROL II. Regis.

An Additional Act for the
better Ordering and
Collecting the Duty of
Excise, and Preventing
the Abuses therein.

Grounds
of the Act.

1. For pre-
venting of
Frauds in
Brewers,
&c.

2. Of A-
buses com-
mitted by
Officers,
&c.

3. For A-
mendment
of certain

FOR the preventing of the
Frauds and Deceits of
Brewers, and other persons
who make Beer and Ale, and
other Exciseable Liquors to
sell, and of the Abuses commit-
ted by the Officers, Collectors,
and Managers of the Excise,
to the great decay of His Maje-
sties Revenue of Excise, and
obstruction of the due and order-
ly Collecting of the same, and
for supply and amendment of
certain defects in the Laws and
Statutes

Statutes relating to the Duty of Excise, as well for the support and advance of the said Revenue, as for the ease of the People; Be it Enacted by the Kings most Excellent Majesty, by and with the Consent of the Lords Spiritual and Temporal, and of the Commons in this Parliament assembled, and by Authority of the same, That no common Brewer, Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time after the first day of September One thousand six hundred sixty three, without first giving notice thereof at the next Office of Excise, or to the Commissioners, Farmers, or Sub-Commissioners of Excise, or one of them, within the Limits and Jurisdiction of whose Office he or they do or shall Inhabit, Erect, Set up, Alter, or Enlarge any Tun, Fatt, Back, Cooler, or Copper, and shall make use of any of them for the Brewing or Making any Beer or Ale, or Worts; or shall make use of, or keep any private & concealed Storehouse, Cellar, or other

defects in
the Laws
and Sta-
tutes of
Excise.

No Brew-
er or Re-
tailer, af-
ter Sept. 1.
1663. to
erect or
alter any
Brewing-
vessels, and
make use
of them
for Brew-
ing, with-
out first gi-
ving notice
at the next
Office of
Excise.

Or make
use of any
concealed
Storehouse

Upon pain
to forfeit
50 l. for
every such
Vessel, &c.

And the
person in
whose oc-
cupation
the House
or Place is
where such
concealed
Tun, Store-
house, &c.
shall be
found, -
shall for-
feit 50 l.

And the
vessel it
self, with
the Drink
found in it,
to be sei-
zed and

Place for the laying of any
Beer or Ale, or Worts in
Cask, other then such as are
already openly set up, erected
and made use of in his common
and usual Brew-house, and now
openly discovered and known,
upon pain to forfeit the Sum of
Fifty pounds for every Tun,
Fatt, Back, Copper, and Cool-
er set up and made use of with-
out such notice given as afore-
said, and contrary to the true
intent and meaning hereof;
And that all and every other
person or persons, in whose oc-
cupation any House, Messuage,
Out-house, or other Place
whatsoever is or shall be, where
any such private and concealed
Tun, Back, Cooler, or Store-
house shall be found and disco-
vered, shall also forfeit and lose
the Sum of Fifty pounds, to
be levied and recovered in man-
ner and form as in and by this
present Act is hereafter Direct-
ed and Ordained. And moreo-
ver, every such private and con-
cealed Tun, Fatt, Back, Cop-
per, or Cooler so discovered and
found as aforesaid, or altered,
or

or enlarged, together with all Beer, Ale or Worts therein being, shall and may be taken up, seized, carried away, and delivered to the Overseers for the Poor, to be sold for the use of the Poor, or distributed amongst them.

And be it further Enacted by Authority aforesaid, That from and after the Eighth day of November in the Year of our Lord One thousand six hundred sixty and five, no person or persons whatsoever nominated by His Majesty to be in Commission for the Regulating of His Majesties Revenue of Excise, or for the exercise of any the Powers or Authorities mentioned in an Act, Entituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His life; Or one other Act, Entituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite by Knights-service and Purveyance, and for setting a Revenue upon His Majesty in lieu thereof, or in this present Act, shall presume to Farm

After November 8, 1665. no Commissioner of Excise to be a Farmer directly or indirectly.

Nor any
Farmer to
be capable
of being
nominated
a Commis-
sioner.

A Com-
missioner
becoming
a Farmer,
shall lose
the benefit
of his
Farm.

the said Revenue of his Maje-
sty, either directly or indirectly,
by obtaining Letters Patents
to him or themselves thereof, or
any person or persons whatsoe-
ver intrusted for him or them, or
to or for his or their use, benefit
or behoof; Nor that any person
or persons whatsoever being a
Farmer of the said Revenue,
shall be any way capable to be
nominated a Commissioner for
the Regulating his Majesties
said Revenue of Excise, or ex-
ercising any Powers or Autho-
rities concerning the same:
But if any person or persons
who stands thus disabled as a-
foresaid, to be nominated a
Commissioner, shall become a
Farmer, and shall in either of
the said Cases nevertheless pre-
sume directly or indirectly to
act as a Commissioner, Farm-
er, or Sub-Commissioner, to
execute the Powers and Au-
thorities aforesaid, either alone,
or jointly with other persons
that are Farmers, or else with
any other who are not Farm-
ers, shall from and after such
his acting, lose the benefit of his
said

said Farm, and be thenceforth totally for ever disabled to be either Farmer of the said Revenue, or Commissioner for the Regulating thereof, and exercising the Powers aforesaid; And that all and every Act and Acts done by any Commissioner or Commissioners, or Sub-Commissioners, being Farmer or Farmers, by him or themselves, or jointly with others who are not Farmers, shall be void in Law, and of none effect; And that all and every person or persons any way molested or troubled by the command and authority of such Commissioner or Commissioners acting by him or themselves, or together with others who are not Farmers or Commissioners, may bring his Action at Law for the same in any of His Majesties Courts at Westminster, and thereby recover his Damages against any such Commissioner or Commissioners; Any Law or Statute to the contrary notwithstanding.

And every Act done by any such Commissioner, shall be void in Law.

And every person molested by authority of such Commissioner, may bring his Action at Law for the same.

And recover his Damages.

And that all and every Let-
 ters

All Let-
ters Pa-
rents ena-
bling any
Farmer to
be a Com-
missioner
or Sub-
Commis-
sioner, shall
be void in
Law.

ters Patents to be made from
and after the Tenth day of April
in the Year of our Lord One
thousand six hundred sixty and
three, enabling any Farmer or
Farmers of the Excise to be
Commissioner or Commission-
ers, or Sub-Commissioners,
shall be utterly void and of none
effect; Any thing in any of the
said Acts to the contrary not-
withstanding.

And that if any Commissioner
or Sub-Commissioner, Com-
missioners or Sub-Commis-
sioners, who by colour or virtue
of any Letters Patents are
now both Commissioners or
Sub-Commissioners for Regu-
lating the said Revenue, and
likewise Farmers of the said
Revenue, shall give any false
and corrupt Judgment in ad-
vancement of the benefit of his
or their said Farm, to the
Brewers Damage, contrary
to Law, he or they shall forfeit
for every such Judgment so
falsly and corruptly given, dou-
ble Costs to the Party so inju-
red by the said corrupt and false
Judgment: And in case any
person

person shall unjustly complain of any Judgment of the Commissioners or Sub-Commissioners as aforesaid, and so shall be found upon his Appeal, the said Party shall forfeit double Costs to the said Commissioners, for such unjust Verations, to be recovered by Information, Bill or Plaint, in any Court of Record.

And be it further Enacted by the Authority aforesaid, That from and after the First day of September in the Year of our Lord One thousand six hundred sixty and three, all and every Gager or Gagers of the Excise, who shall take an account of any Beer or Ale brewed or made by any common Brewer, shall weekly after such common Brewer hath made, or ought to have made his Entry at the Office of Excise, and not otherwise, make and deliver to such common Brewer at his House, or to some of his Servants in his behalf, a true Copy under his or their Hand, of such Return or Report as he or they have made thereof to the Com-

The Gager shall weekly deliver to the common Brewer, a true Copy under his Hand, of the Return he charges him with,

upon pain
to forfeit
40 s. for
every neg-
lect.

missioners or Sub-Commissioners of Excise respectively, upon pain to forfeit for every neglect or refusal, the Sum of Forty shillings.

Provided,
No Brew-
er shall be
prosecuted
for Mis-
entry, &c.
if within a
week after
such Copy
received,
he shall
rectifie his
Entry, or
discharge
himself.

Provided nevertheless, That no such common Brewer or Brewers shall be sued or prosecuted for any Penalty or Forfeiture by him or them incurred, for or by reason of any Misentry, or short Entry, if he or they shall within the space of One week after the delivery of such Copy as aforesaid, rectifie his or their Entry according to the said Return, or otherwise discharge himself.

Two able
Artists to
be appoin-
ted (one
by the
Kings
Commis-
sioners, &c.
and the o-
ther by
the Brew-
ers of the
place)

Be it Enacted, That from and after the said First day of September One thousand six hundred sixty three, and as often as there shall be occasion, Two able Artists shall be appointed, one of them by His Majesties Commissioners, Farmers, or Sub-Commissioners for Excise, and the other by the Brewers of any City or Place; which said Artists shall take an Oath, which Oath any one Justice hath hereby power to administer, to
take

take and compute the just Contents and Gage of all Coppers, Fatts, Tuns, Backs and Coolers, and all other Brewing-vessels of that nature belonging to all or any Brewer or Brewers of Beer or Ale to sell, and to deliver, and give under their Hands, one Copy of the particular Contents of all such Vessels, to the aforesaid Commissioners, Farmers, and Sub-Commissioners, and another true Copy thereof to each and every such respective Brewer; which Computation by the Artificers aforesaid, shall answer and be according to the Measures and Proportions express in the said former Acts for Excise.

to take and compute the just Contents of all Brewers Tuns, &c.

And to deliver a Copy of the said Contents to each Party under their Hands.

Such Computation to be according to the Measures mentioned in the former Acts of Excise.

And be it further Enacted, That no Commissioner, Farmer, or Sub-Commissioner for the Excise, or common Brewer of Ale or Beer to sell, or Innkeeper whatsoever, shall from and after the said first day of September, have power to act in, or execute as a Justice of the Peace, any of the Powers, Clauses, or Things contained in

No Commissioner or Farmer of the Excise, nor any Brewer or Innkeeper, to be capable to act as a Justice of the Peace in matters of Excise.

All things
acted by
any such
persons, to
be void to
all intents.

in any of the Laws made for and concerning the Excise, or in this present Act; And if any of the said persons shall presume to act or execute any thing contrary hereunto, It is hereby further Declared, That all such things so acted or executed by any of them, are and shall be utterly void and null to all intents and purposes.

And whereas by the said recited Acts it is Enacted, That no person shall be compelled by the Commissioners or Sub-Commissioners of Excise, to travel for the making of his Entries, or payment of the Duties of Excise, or other Cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; and if he live out of a Market-Town, then to no other Place then to the next Market-Town to his Habitation in the same County on the Market-day; And nevertheless the Commissioners and Sub-Commissioners or their Officers have not accordingly kept Officers in the Market-Towns in many
Cour.

Counties within England and Wales, whereby such Entries and Payments for the Duties of Excise might be had and made, and yet do take and levy the Penalties and Forfeitures in the said Acts mentioned, for non-Entry and Payment of the Duty, and do otherwise thereupon grieve and vex His Majesties Subjects, contrary to the true intent and meaning of the said Acts.

Be it therefore Enacted by the Authority aforesaid, that from and after the said First day of September in the Year of our Lord One thousand six hundred sixty and three, the Commissioners, Farmers, or Sub-Commissioners in each County within England and Wales, shall constitute and appoint, or Depute under their Hands and Seals, such person or persons as they shall think needful in each respective Market-Town, to be there upon every Market-day, in some known and publick Place, for the receiving of the said Entries and Duties of Excise, and for performing all other

An Office of Excise to be kept in every Market-Town on every Market-day, and a person to be deputed to attend it, to receive Entries, &c.

other Matters and Things touching the said Duty, according to the said Acts, and this present Act: which said person and persons so constituted or deputed (and the Place where they intend to hold or keep such Office, being on the next Market-day after such Constitution or Deputation published in full and open Market) shall attend at such Office on every Market-day, in such Market-Town, and shall keep the said Office open from Nine of the Clock in the Morning, untill Twelve of the Clock at Noon; and from Two of the Clock in the Afternoon, untill Five of the Clock in the Afternoon. And in case such Office shall not be so kept and attended in each Market-Town respectively, the Commissioners, Farmers, Sub-Commissioners, or other person or persons so neglecting or refusing to do the same, shall for every Market-day forfeit Ten pounds, the one half to the Kings Majesty, his Heirs and Successors, and the other half to him or them that will Inform and

The said Office to be kept open from 9 in the Morning till 12, and from 2 in the Afternoon till 5.

Penalty for not attending the Office, 10 l. every Market-day.

and Sue for the same in any of his Majesties Courts of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Escoin, Protection, or Wager of Law shall be admitted or allowed; And such person as shall come to such Market-Town to make such Entry or Payment of the Duties, and shall tender the same according to the said Acts, and be able to prove such Tender by the Oath of one or more sufficient Witnesses, shall not be liable to any Penalty or Forfeiture imposed by the said Acts, for such weekly or monthly Entries or Payments as should have been made or paid on such Market-day; Any Article, Clause or Thing in any or either of the said Acts, or this present Act to the contrary notwithstanding.

And the person that shall prove a tender of his Entry or Payment, shall be free from the Penalties for non-Entry, &c. on that Market-day.

And be it further Enacted by Authority aforesaid, That from and after the said First day of September, No common Brewer of Beer or Ale, shall sell, deliver, or carry out any Beer or Ale to any his Customers, either in whole Cask or by the Gallon,

Statute Hours for the carrying out, or selling of Drink by the common Brewer.

Gallon, in any City, Town^s Corporate, or Market-Town, before notice given to an Officer of Excise, but between the hours of the day hereafter mentioned, (That is to say) From the Twenty fifth day of March, to the Twenty ninth day of September yearly, between the hours of Three of the Clock in the Morning, and Nine of the Clock in the Evening; and from the Nine and twentieth day of September, to the Five and twentieth day of March yearly, between the hours of Five of the Clock in the Morning, & Seven of the Clock in the Evening, upon pain that every Brewer doing contrary hereunto, shall for every such Offence forfeit and lose the Sum of Twenty shillings for every Barrel of Beer or Ale that shall be so carried out contrary to the true meaning of this Act, to be Levied and recovered as in and by this present Act is hereafter Enacted and appointed.

Forfeiture
of 20 s.
the Barrel
for every
Barrel
carried
out at un-
lawful
hours.

And be it further Enacted by Authority aforesaid, That if
any

any common Brewer, Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time after the first day of September, after an accompt hath been taken by the said Gauger or Gaugers, of the quantity and quality of the Beer, Ale, or Morts found in his Tun, and other Brewing-vessels, convert any part of his small Beer or small Morts so taken accompt of, into strong Beer or Ale, by mingling, letting down, or striking over any such strong Ale, or strong Morts, into, with, or amongst any such small Beer, or small Morts, and shall sell, deliver out, or retail the same, or any part thereof, without giving notice to the same Gauger or Gaugers of the quantity so mingled and converted as aforesaid; or if any Brewer or Retailer as aforesaid, shall after the said time, hide, conceal, or convey any Beer, Ale, or Morts not Gaged, from the sight or view of the Gauger or Gaugers appointed to take accompt of the same, whereby the Kings Ma-

jesty

Convert-
ing of
small
Drink in-
to Strong
by mix-
ture, af-
ter the
Gage ta-
ken.

Hiding or
concealing
of Drink
ungaged.

jesty of His Commissioners of Farmers shall or may be defrauded in any manner of wise, of the Duties due for the same, or any part thereof; every such common Brewer, Wholesaler and Retailer, for every Barrel of Beer or Ale by him or them so mingled, converted, sold, delivered, hid, concealed, or conveyed away contrary to the true intent and meaning hereof, shall forfeit and lose the Sum of Twenty shillings, to be levied and recovered in manner and form as in and by this present Act is hereafter Ordained and appointed.

The Forfeiture
20 s. a
Barrel in
either
case.

And be it further Declared and Enacted, That all and every the Brewing-vessels, and Utensils for Brewing, into whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the Debts and Duties of Excise in arrear, and owing by any person or persons for any Beer or Ale made within the said Brew-

The Brew-
ing-vessels
and Uten-
sils in the
Brew-
house (by
whomsoe-
ver claim-
ed) liable
for Debts
and Du-
ties of Ex-
cise.

Brew-house, and shall also be subject to all Penalties and Forfeitures incurred by such person or persons so using the said Brew-house, for any Offence against the Laws and Statutes for Excise; And that it shall be lawful in all Cases to levy Debts and Penalties, and use such Proceedings against the Utensils therein contained, as it may be lawful to do in case the Debtor or Offender using the said Utensils had been truly and really Owner and Proprietor of the same.

And be it further Enacted by Authority aforesaid, That after the First day of September, no common Brewer of Beer or Ale, nor any other person whatsoever, who hath or shall Compound for the Duties of Excise for Beer or Ale by him Brewed or to be Brewed, shall during the term of such Composition, Brew, or Make, or suffer, or permit any Beer or Ale to be Brewed or Made within his Brew-house, for any other common Brewer whatsoever, without first giving notice, as well
 of

No Compounder for the Excise shall Brew for any other Brewer or Retailer,

without first giving notice to

the Com-
missioners,
&c. of the
quantity
and quali-
ty of the
Drink in-
tended to
be Brewed,

upon pain
to forfeit
5 l. apiece,

to be re-
covered in
any Court
of Record,

Coffee, &c.
not to be

of every particular Brewing,
as of the quantity and quality
of the Beer and Ale at every
such Brewing intended to be
Brewed and Made, unto the
respective Commissioners, Far-
mers, or Sub-Commissioners
of Excise, within the Districts
of whose Office such common
Brewer doth or shall inhabit,
and forthwith paying down un-
to the said respective Commis-
sioners, Farmers, or Sub-
Commissioners, the full Excise
of all the said Beer and Ale;
upon pain that as well the
Brewer who shall Brew the
same, as the Brewer for whom
the said Beer or Ale shall be
Brewed, shall forfeit and lose
for every Barrel the Sum of
Five pounds, the one Moiety
to the Kings Majesty, and the
other Moiety to the Informer
that shall Sue for the same in
any Court of Record.

And be it further Enacted by
Authority aforesaid, That from
and after the said First day of
September, no person or persons
shall be permitted to sell or re-
tail any Coffee, Chocolate,
Shere

Sherbet or Tea, without Li-^{sold with-}
 cense first obtained and had by ^{out Li-}
 Order of the General Sessions ^{cense and}
 of the Peace in the several and ^{Security.}
 respective Counties, Certificate
 being first shewed that they have
 given good Security for the due
 payment of their Dues to the
 King, or the chief Magistrate
 of the Place in whose Jurisdic-
 tion he or they do or shall inha-
 bit or dwell, for the selling or
 retailing of the same; Nor shall
 any License be granted to any
 Retailer, until Security first
 given by Recognizance, or o-
 therwise: For which License,
 Recognizance and Security,
 Twelve pence shall be given,
 and no more, for the payment
 of the Excise. And every
 person or persons selling or
 retailing any of the said Li-
 quors without License had, and
 Security given as aforesaid,
 shall forfeit and lose the Sum of
 Five pounds for every Month
 he or they shall continue selling
 or retailing the same.

The Pe-
 nalty 5 l.
 a month.

And be it further Enacted by
 the Authority aforesaid, That
 from and after the said First
 day

Bribes not
to be gi-
ven to, or
taken by
any Gager.

Penalty
on both
sides.

day of September, no Brewer
or other person whatsoever,
shall Bribe or Corrupt, or
give any Money, Fee, or o-
ther Reward whatsoever, to
any Gager or Gagers, or other
Officer whatsoever, to make
any false Return or Report
into the Office of Excise, of
any Beer, Ale, or other Liquors
Exciseable, Made or Brewed,
or to be Made or Brewed
within his or their Charge, Di-
vision or Walk, or to forbear or
omit the doing or executing of
his or their Places or Employ-
ments, upon Penalty of Ten
pounds for every such Offence;
And that no sworn Gager or
Gagers, or other Officer what-
soever, shall directly or indirect-
ly take and receive any Bribe,
Money, Fee, Gift, or other Re-
ward of any Brewer or other
person whatsoever, for any
Cause or Matter relating to the
Excise, upon Penalty that eve-
ry such sworn Gager or other
Officer so offending, shall for
every such Offence forfeit and
lose the Sum of Ten pounds:
All and every of which said re-
spective

pective Offences shall be proved by the Oaths of two lawful and credible Witnesses before two Justices of the Peace, or chief Magistrate of the Place where such Offence shall be committed; which said Justices or Magistrates respectively have hereby power to administer the said Oaths, and also to Examine, Adjudge and Determine the same, and to cause such Penalties by Warrant under their Hands and Seals, to be Levied by Distress and Sale of the Offenders Goods, rendring to the Party the overplus; and for want of such Distress, to commit every such Offender to the common Goal of such County or Place, there to remain by the space of Three months without Bail or Mainprize.

To be adjudged by two Justices of the Peace, &c.

And to be Levied by Distress, &c.

And for want of sufficient Distress, the Offender to be imprisoned three months without Bail or Mainprize

And for the better Levying and Collecting the Duties of Excise upon all Foreign or Imported Liquors, Be it Enacted by Authority aforesaid, That no such Foreign or Imported Liquors shall be Landed or put on shore out of any Ship or Vessel

Foreign imported Liquors.

No Foreign or Imported Liquors to be landed

from

from

ed before
Entry
with the
Officer of
Excise.

Every
Warrant
for Land-
ing any
such goods
to be Sign-
ed by the
Officer of
Excise in
the Port,
upon pain
of forfei-
ture of the
Goods, or
the value.

from beyond the Seas, before due Entry be first made thereof, with the Officer or Collector appointed for the Excise, in the Port or Place where the same shall be Imported, or before the Duty of Excise due and payable for the same be fully satisfied and paid; And that every Warrant for the Landing or Delivering of any such Foreign Liquors, shall be Signed by the Hand of the said Officer or Collector of the Excise, in the said Port or Place respectively; upon pain that all such Foreign Liquors as shall be Landed, put on Shore, or Delivered, contrary to the true intent and meaning hereof, or without the presence of an Officer or Waiter for the Excise, or the value thereof, shall be forfeited and lost, the one Moiety to the Kings Majesty, and the other Moiety to him or them who shall or will Seize, Inform, or Sue for the same, to be recovered of the Importer or Proprietor thereof.

And that no person or persons whatsoever, bringing any Exciseable

Excisable Liquors (except Beer, Ale, Syder, Perry, and Metheglin) into any Part or Place of this Realm, by Coast-Cocquet, Transire or Certificate, nor any person or persons to whom the same or any of them shall be consigned, shall Land, or cause any such Excisable Liquors (except before excepted) to be Landed or put on Shore, without making or causing due Entry to be made of the same, with the Officer or Officers of the Excise for the time being, appointed to receive and take such Entries within the Port or Place where the same shall be Landed, upon pain in every such Case as aforesaid, to forfeit double the value of the said Liquors Landed or put on Shore contrary to the true intent and meaning hereof.

No Excisable Liquors (except Beer, &c.) coming by Coast-Cocquet, to be landed without Entry

with the Officer of Excise in the Port.

Forfeiture double the value.

Provided also, and be it further Enacted and Ordained by Authority aforesaid, That no Appeal in any Cause of Excise whatsoever shall be admitted, until the Party Appellant shall have first deposited and laid

No Appeal to be admitted till the single Duty be deposited,

and Security given
to answer
the Fine,
&c.

If the original Judgment shall
be reversed upon
the Appeal,

the single
Duty to be
restored;

and the
Prosecuter
to pay
double
Costs.

down the single Duty of Excise
in the Hands of the Commis-
sioners, Farmers, or Sub-Com-
missioners of Excise within
whose Jurisdiction or Division
the said Cause was originally
heard and determined, and have
given Security to the Commis-
sioners of Appeal, or Justice of
the Peace respectively, where
such Cause is to be finally ad-
judged, for all such Fine, For-
feiture and Penalty, as upon
such Hearing and Determina-
tion was adjudged against him;
And that if upon the hearing and
determining of any such Appeal,
the said original Judgment shall
happen to be reversed and made
null, then, and in every such
Case the said Commissioners,
Farmers, or Sub-Commis-
sioners of Excise in whose hands
the said single Duty of Excise
was deposited, shall restore and
deliver back the same, or as
much thereof as shall be adjudg-
ed by the Commissioners of
Appeals, or Justices of the
Peace respectively to the said
Appellant, and the Party origi-
nally prosecuting shall pay him
double

double Costs. But in case the first Judgment shall be affirmed, the Party Appealing shall pay the like Costs unto the Commissioner or Commissioners complained of; Any thing in this Act, or in any other Act or Statute whatsoever to the contrary thereof contained in any wise notwithstanding.

If affirmed, the Appellant to pay double Costs.

And be it further Enacted by Authority aforesaid, That all and every person or persons whatsoever, Brewing or Making any Beer, whether in a common Brew-house or otherwise for Sale, or to convert into Vineger for Sale, shall pay for every Barrell of such Vineger-Beer so Made and Brewed, the several and respective Sums already imposed and set by any the Acts of Excise above mentioned, upon Vineger-beer Brewed by any common Brewer in any common Brew-house; Any thing in the said Acts or either of them to the contrary notwithstanding.

Vineger-Beer, wheresoever Brewed, or by whomsoever, for Sale, or to convert to Vineger, to pay Excise.

It is hereby further Declared, That every Colledge and Hall in either of the Universities,

Colledges in Universities brewing

their own
Drink, to
pay no
Excise.

ties, which before the Duty of Excise was imposed, did Brew their own Beer and Ale within their own Precincts, and size it out to their respective Members within their own Precincts onely, are not liable to the payment of any Duty of Excise for the same, either by this or any the forementioned Acts.

All complaints touching the payment of Excise, shall be determined in the proper County.

Provided also, and be it Enacted, That all Differences, Appeals and Complaints that shall happen and arise between Party and Party, in order to the payment of the Duty of Excise, shall be heard and determined in the proper County, or in the severall Ridings and Divisions of Yorkshire and Lincolnshire, where they shall arise, and not elsewhere.

No Officer of the Excise may take Fees for Bonds or Receipts relating thereunto,

And be it further Enacted by the Authority aforesaid, That no Farmer, Commissioner, Sub-Commissioner, or other Officer of Excise, shall directly or indirectly take or receive any Money, Fee, or Reward, for or concerning the taking of any Bond, or giving any Receipt or Note in Writing, relating to the Excise,

cise, to or from any person or persons whatsoever, upon pain that every such person so offending, shall for every such Offence forfeit the Sum of Ten shillings.

upon pain to forfeit 10 s. for every such Offence.

And be it further Enacted by the Authority aforesaid, That the Justices of the Peace, or any two or more of them, or chief Magistrates in the several Counties, Cities, Divisions and Places within England and Wales respectively, shall meet once in every Month in their respective Divisions; or oftner, if there shall be occasion, to hear, determine, and to adjudge all Matters and Offences against this or the aforesaid Acts.

Justices of the Peace in their several Divisions, to meet once a month

to determine matters of Excise.

And be it further Enacted by the Authority aforesaid, That one third part of all Fines Penalties and Forfeitures not herein otherwise disposed, shall be to the Kings Majesty, his Heirs and Successors, and one other third part to the Poor of the Parish where the Offence shall be committed, and the other third part to him that shall Inform and Sue for the same;

Forfeitures and Penalties how to be distributed.

And how
to be reco-
vered.

And that all Fines, Penalties, and Forfeitures for which no Remedy is ordained for recovery thereof by this Act, shall be recovered by Action of Debt, Bill, Plaint or Informations in any Court of Record within such County, City or Corporation where the Offence shall be committed, or by such other ways and means, and in such manner as by the said former Act is directed and appointed.

Appeals
within the
Limits of
the Excise-
Office in
London, to
be brought
within two
months af-
ter Judg-
ment.

Provided always, That after the said Third day of Septemb. no Appeal in any Matter or Cause of Excise within the immediate Limits of the chief Office of London, nor within the Limits of the present Farm of London, during the continuance of such Farm, shall be admitted, unless the same be brought within two months next after the first Judgment, and notice thereof given or left at the Dwelling-house of the party or parties concerned therein; nor shall any Appeal in any Matter or Cause of Excise in any other County, City, Town or Place, be admitted, unless the same be brought with-

Appeals
in other
Counties,
within four
months.

in

in four Months after the first Judgment, and notice given as aforesaid; Any thing in this Act to the contrary notwithstanding.

Provided nevertheless, And it is hereby Enacted, That no Commissioner, Farmer, Sub-Commissioner, or other person employed or to be employed in the Farming, Collecting or taking Accompts for the Duty of Excise, do after the first day of September next, take upon him or them any such Office, or proceed in execution of any such Employment, until he or they have first taken the Oaths appointed to be taken by the Act of Parliament, Entituled, A Grant of certain Impositions on Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His life, before the respective persons appointed in the said Act of Parliament, and have Entred his Certificate for taking the said Oaths, with the Auditor for Excise, under the Penalty of Fifty pounds for every Month he or they shall so neglect to take the same.

No Commissioner, Farmer, or other Officer of the Excise, to execute any Employment therein, till sworn,

and Certificate thereof Entred with the Auditor, under the Penalty of 50 l. a month.



Anno XV

CAROL II. Regis.

An Explanatory Act for
Recovery of the Arrears
of Excise.

BE it Declared and Enacted
by the Kings most Excel-
lent Majesty, by and with the
Advice and Consent of the
Lords Spiritual and Tempo-
ral, and of the Commons in this
present Parliament assembled,
and by Authority of the same,
That where any Commission-
er, Sub-Commissioner, Trea-
surer, and all other Officers
which were heretofore employ-
ed in the Receipt of the Excise,
Farmer or Collector of Excise,
which are and standeth charged
with, or accountable for any
Duties of Excise by him or
them

Where the
Principal
was char-
geable for

them Received, Farmed or Excise, (and not pardoned by the Act of Oblivion)
 Detained, or any ways due from
 the persons before named, or any
 of them, and not pardoned by
 the late Act, Entituled, An Act
 of Free and General Pardon, In-
 dempnity and Oblivion, That
 there, and in such case, all and
 every the Sureties of such per- there the Sureties shall be li-
 son and persons charged or
 chargeable as aforesaid, shall be
 deemed and taken to be liable
 and answerable according to the
 nature of their respective Secu-
 rities; Any doubt or question
 made touching the Construc-
 tion of the said late Act of Free
 and General Pardon to the con-
 trary notwithstanding.

And be it further Declared
 and Enacted by the Authority a-
 foresaid, That where the Com-
 missioners of Excise for the
 time being, or the major part of
 them have issued out any Sum- Serving of Summons.
 mons or Warning, which hath
 been left at the House, or usual
 place of Residence, or with the
 Wife, Child, or Menial Ser-
 vant of any the aforesaid person
 or persons chargeable or accom-
 ptable as aforesaid, The same
 F 6 shall

shall be deemed and adjudged a good and sufficient Summons, and as legal and effectual a notice as if the same had been actually delivered to the proper hands of such person or persons to whom the same was directed; Any doubt or question thereof made to the contrary notwithstanding.

Anno



Anno XVI & XVII

CAROLI II. Regis.

An Additional Act for the
better Ordering and
Collecting the Duty of
Excise.

FOR the better Ordering and
Collecting the Duty of Ex-
cise, Be it Enacted and De-
clared by the Kings most Excel-
lent Majesty, with the Advice
and Consent of the Lords Spi-
ritual and Temporal, and the
Commons in this present Par-
liament assembled, and by the
Authority of the same, That
from and after the Eighth day
of November which shall be in
the Year of our Lord One thou-
sand six hundred sixty and five,
all Farmers of Excise, or any
of them, within the several Cir-
cuits

Farmers of
the Excise
enabled to

exercise
the Pow-
ers of
Commis-
sioners or
Sub-Com-
missioners;

Except in
the Judi-
cial part.

cuits and Divisions of their re-
spective Farms, shall and are
enabled hereby to exercise and
put in execution all such Pow-
ers and Authorities which the
Commissioners or Sub-Com-
missioners of Excise are ena-
bled to do and execute by the se-
veral Acts and Statutes of Ex-
cise, for the Levying, Raising,
Receiving, and Managing of
the said Revenue of Excise; Ex-
cept the Judicial part of hear-
ing and determining all Brea-
ches and Offences against the
Laws of Excise, and of impos-
sing, mitigating, or compound-
ing of Fines or Penalties.

Anno



Anno XXII & XXIII

CAROLI II. Regis.

An Act for an Additional
Excise upon Beer, Ale,
and other Liquors.

The Commons assembled in Preamble.
Parliament, as an Aid to
Your most Excellent Majesty,
whose weighty and urgent Af-
fairs require an extraordinary
Supply towards the Dischar-
ging of Your Majesties great
Debts, have Given and Grant-
ed, and do hereby Give and
Grant unto Your most Excel-
lent Majesty, the several Addi-
tional Rates and Duties of
Excise herein after mentioned;
And do most humbly beseech
Your Majesty, that it may be
Enacted, And be it Enacted by
the Kings most Excellent Ma-
jesty,

The addi-
tional Du-
to com-
mence
June 24,
1671.

To conti-
nue for six
years from
the said
24th of
June 1671.

jesty, by and with the Advice
and Consent of the Lords Spi-
ritual and Temporal, and Com-
mons in this present Parlia-
ment assembled, and by the Au-
thority of the same, That from
and after the Four and twenti-
eth day of June which shall be in
the Year of our Lord One thou-
sand six hundred and seventy
one, there shall be throughout
Your Majesties Kingdom of
England, Dominion of Wales,
and Town of Berwick upon
Tweed, Raised, Levied, Col-
lected, and Paid unto Your
Majesty, Your Heirs and Suc-
cessors; during the space and
term of Six years, from the
Four and twentieth day of June
aforesaid, and no longer, for
Beer, Ale, Syder, and other
Liquors herein after expressed
by way of Excise, over and a-
bove all other Duties, Char-
ges, and Impositions by any
former Act or Acts Set and
Imposed, and in manner and
form following; (That is to
say)

For

For every Barrel of Beer or Ale ^{The Rates}
 of above Six shillings the Barrel,
 brewed by the common Brewer,
 or any other person or persons, who
 do or shall sell or tap out Beer or
 Ale publickly or privately, to be
 paid by the said common Brewer,
 or by such other person or persons
 respectively, as aforesaid, and so
 proportionably for a greater or less
 quantity, Nine pence——— ix d.

For every Barrel of Beer or Ale
 of Six shillings the Barrel, or un-
 der, brewed by the common Brew-
 er, or any other person or persons
 who doth or shall sell or tap out
 Beer or Ale publickly or privately,
 to be paid by the said common
 Brewer, or by such other person
 or persons respectively, as a-
 foresaid, and so proportionably for
 a greater or less quantity, Three
 pence——— iii d.

For all Syder and Perry made
 and sold by Retail, upon every
 Hogshead to be paid by the Re-
 tailer thereof, and so proportiona-
 bly for a greater or less Measure,
 One shilling & three pence--i s. iii d.
 For

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof for every Gallon, One half-peny—ob.

For every Barrel of Beer, commonly called Vineger-beer, brewed or made to be sold, Six pence---vi. d.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof, One peny—————i. d.

For every Barrel of Beer or Ale imported from beyond the Seas, and so proportionably for a greater or less quantity, to be paid by the Importers before Landing, Three shillings—————iii. s.

For every Tun of Syder or Perry imported from beyond the Seas, and so proportionably for a greater or less quantity, to be paid by the Importer before Landing, Four pounds—————iv l.

For every Gallon of Low Wines of the first Extraction, made of any kind of imported Wine or Syder,
or

or other Materials imported, to be paid by the Maker or Seller, Two pence—————ii d.

For every Gallon of Coffee made and sold, to be paid by the Makers thereof, Two pence—————ii. d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Makers thereof, Eight pence—————viii. d.

And be it further Enacted by the Authority aforesaid, That all and every the common Brewers and Retailers of Ale and Beer, and all and every other person and persons liable to, and chargeable with the Payment of any Excise, or new Impost upon Beer, Ale, or other Exciseable Liquors by vertue of any former Law of Excise now in force, shall also be liable to, and charged with the Payment of the Additional Rates and Duties hereby Imposed, which said Additional Rates and Duties shall be Collected, Levied, and Paid in the same manner; And the persons liable to

Persons chargeable by any former Law, likewise liable to pay these Additional Rates.

Defaults
of Entries
or Pay-
ments, and
other neg-
lects or
offences,
to be sub-
ject to the
same Pe-
nalties and
Forfei-
tures, as
for Offen-
ces com-
mitted a-
gainst any
Law of
Excise.

to, and chargeable with the Payment thereof, shall in case of neglect or default of Entry or Payment, or in case of any other neglect or offence tending to defraud His Majesty, or any of His Officers, Farmers, or Collectors of the Duties or Rates hereby Imposed, be also subject to the like Proceedings, Judgments and Executions, and shall likewise incur the same Penalties, Fines, and Forfeitures, as he or they, his or their Heirs and Executors, or Administrators, should or might have been subject to, or ought to have incurred for the Non-payment of any former Duty of Excise, or for the like Offence committed against any former Law of Excise now in force.

Provided always, and it is hereby Declared and Enacted, That nothing in this Act contained, shall be understood to give any common Brewer or Retailer, or other person liable to, and chargeable with the Payment of Excise, by vertue of any former Law now in force, any

any further or other Allowances for waste by filling or leakage, then by the said former Laws are given; Any thing in this present Act contained to the contrary notwithstanding: Which said Allowances are hereby declared to be Three Barrels in every Three and twenty Barrels of Beer returned by the Tager, whether Strong or Small; And Two Barrels in every Two and twenty Barrels of Ale returned by the Tager, whether Strong or Small, and so after that Rate, and no more, for a greater or lesser quantity, and are in full Compensation for all such Wastes or other Losses or Damages whatsoever; Any Repetition of the said Allowances in several Acts to the contrary notwithstanding.

The Allowances to the Brewer for waste, to be no other then what are given by the former Laws.

Provided also, That it shall and may be lawful to and for the Commissioners and Sub-Commissioners of Excise respectively within their Division, and to and for the several and respective Farmers of Excise, within the Limits of their several and respective

The Commissioners, Sub-Commissioners or Farmers may Compound for this Duty.

pective Farms, to Compound for these new Duties, with all and every person and persons, who by Brewing his or their Beer and Ale contrary to the form of this Statute, shall be liable to pay the new Duties herein before Imposed; and that from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof; Any thing herein before contained to the contrary notwithstanding.

Forfeitures, Offences, and all Appeals, to be determined as is appointed by former Laws.

And be it further Enacted by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause, Article, or Sentence herein contained; And all Appeals shall be Heard, and Adjudged, and Determined by such person and persons, and in such manner and form, as the like Forfeitures and Offences against the former Laws of Excise are thereby appointed to be Heard and Determined, and not otherwise.

And moreover, That all Com-
mission:

missioners and Sub-Commissioners of Excise, all Commissioners of Appeals, Justices of Peace, Constables, and all other Officers and Ministers whatsoever, shall have, use, and exercise the same Jurisdiction, Power and Authority, whether it be Judicial or Ministerial, for the better Ordering, Collecting, Levying, and Securing the new Duties, and the Additional Rates and Duties hereby Imposed, as he or they could have had, used or exercised, for the better Ordering, Collecting, Levying, or Securing any former Rates or Duties of Excise whatsoever.

And it is further Declared and Enacted, That all Fines, Penalties and Forfeitures, which shall be incurred by reason of any Offence committed against this Act, shall be employed, one Moiety thereof to the use of the Kings Majesty, His Heirs and Successors; Another Moiety thereof to him or them that shall or will Inform or Sue for the same.

Fines and Forfeitures to be divided, one Moiety to His Majesty, and the other to him that will Sue for the same.

Provided nevertheless, That
it

The Justices of the Peace, Commissioners, &c. may mitigate the Fines, &c. where they see cause,

it shall and may be lawful to and for the Justices of Peace, Commissioners of Excise, or any Two of them, or their Sub-Commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen any Fine, Forfeiture, or Penalty, which shall be incurred by reason of any Offence committed against this Act, or against any other Act of Excise now in force, as they in their Discretions shall think fit; and that every such Mitigation and Payment thereupon made, shall be a sufficient Discharge of such Penalties and Forfeitures to the persons so offending, so as by such Mitigation the same be not made less than double the value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others as were employed therein, to be allowed unto them by the said Justices or Commissioners; Any thing in this Act contained to the contrary notwithstanding.

And

so as the same be not made less than double the Duty, besides Costs.

And for the better Levying and Collecting the Duties of Excise upon all such Forein and Imported Liquors for which Excise ought to be paid, It is further Enacted by the Authority aforesaid, That no such Forein or Imported Liquors shall be Landed or put on Shore before due Entry be first made thereof with the Officer or Collector appointed for the Excise in the Port or Place where the same shall be Imported, or before the Duty of Excise due and payable for the same, shall be fully satisfied and paid; And that every Warrant from any Officer or Officers of the Customs, for the Landing or Delivering of any such Forein Liquors, shall be Signed by the Hand of the said Officer or Collector of the Excise in the said Port or Place respectively, upon pain that all such Forein Liquors as shall be Landed or put on Shore, or Delivered contrary to the true intent and meaning of this Act, or the value thereof, shall be forfeited and lost, one moiety thereof to

Forein imported Excisable Liquors not to be landed till Entry made, and the Duty paid.

Warrants from the Officers of the Customs for delivering such Forein Liquors, to be Signed by the Collector of Excise.

Liquors delivered contrary to the intent of this Act, to be forfeited.

the Kings Majesty, the other Society to him or them who shall or will Seize, Inform, or Sue for the same, to be recovered of the Importer or Proprietor thereof.

And for the better prevention of such Frauds as are daily practised to defeat his Majesty of the Duties of Excise which ought to be paid for Ale and Beer, It is further Enacted by the Authority aforesaid, That if any person or persons Inhabiting in any Market-Town, or in any City or Town corporate, or Parts adjoining to any City or Town corporate, where there is or shall be a common Brew-house, having and lawfully using any private Brewing vessels for the Brewing and Making of Beer or Ale, to be spent and consumed in his or their private Families, shall permit and suffer any Beer, Ale or Worts to be Brewed therein in their respective Houses, Out-houses, or other place thereunto adjoining, other then for their respective Families, Servants, Labourers, or to other persons by way

Persons inhabiting in a Market-Town where there is a common Brew-house, may not lend their private Brewing-vessels, or suffer any Ale, Beer, or Worts to be Brewed therein, other then for their own Families.

way of Charitty, Hospitality, or Free-gift, or shall lend out any of their Brewing-vessels, other then which are moveable and unfixt, to be made use of by any other person or persons, not being of his or their Family, for the Brewing of Beer or Ale for the use of any other person or persons, then such person or persons shall forfeit for every such Offence, the Sum of Fifty pounds, to be recovered by Bill, Plaint, or other Information in any Court of Record, and the prosecution of such Action to begin within Six months after the Fact committed, and to be Tried within the County where the said Offence is committed, and not elsewhere, wherein no Escoin, Protection, or Waiver in Law to be allowed: And one Moiety of such Forfeiture to be to the Kings most Excellent Majesty, His Heirs and Successors, and the other Moiety to him or them that shall Inform and Sue for the same.

Not to lend unless upon penalty of 50 l. for lending any Brewing-vessels in any such places, unless such as are moveable and unfixt.

And for the avoiding of Frauds and Deceits by reason of Brewing of Beer, Ale, or

For avoiding Frauds by mixing small Beer

with strong
after the
Gage ta-
ken.

Double
the Duty
to be for-
feited for
every Bar-
rel so mixt
by the Re-
sailer.

Worts of an extraordinary strength, and afterwards mixing the same with Small Beer, Ale or Worts, after the Gage thereof taken; Be it further Enacted by the Authority aforesaid, That no Retailer of Beer or Ale, shall after the Receipt thereof from the common Brewer, mix any Beer, Ale, or Worts of extraordinary strength, with any Small Beer, Ale, or Worts, in any Vessel or Tub containing three Gallons or more, upon pain to forfeit for every Barrel so mixt, double the Duty of Excise for strong Beer or Ale, and so proportionably for any greater quantity, to be heard, Adjudged and Determined before the Justices of the Peace, and Commissioners respectively, as is done in other Cases before them, upon breach of the Laws of Excise; and all forfeitures for the same, shall be Levied, Recovered and Disposed, as by those Laws are directed and appointed. And the said Justices and Commissioners respectively, are hereby empowered and authorized to sum-
mon

mon Evidence for discovery thereof, other then the Party or Parties accused; And upon refusal or neglect of any person so summoned, to give Evidence when he and they shall be thereunto required, every such person so refusing, shall forfeit and lose for every such Offence, any Sum of Money not exceeding Forty shillings, to be Imposed and Levied, Recovered and Disposed as other Penalties against the said Laws for the better Collecting and Recovering the Duty of Excise.

Persons refusing to give Evidence for discovery thereof, to be Fined.

And Provided also, and be it further Enacted, That no Innkeeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter, during the continuance of this Act, be Sued, Impleaded, or Molested by any Indigment, Information, or Popular Action, or otherwise, for selling or uttering any Beer or Ale at any other or higher Prices, then the Prices heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

Retailers not to be molested by any Indigments for selling Ale or Beer at higher prices then heretofore appointed.

Provided always, and be it Enacted, That if any person or persons shall at any time be Sued or Prosecuted for any thing by him or them done in pursuance or execution of this Act, he or they shall and may plead the General Issue, and give this Act in Evidence for their Defence; And if upon the Trial, a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Non-suited, then every such Defendant or Defendants shall recover his and their double Costs.

No Writ
of Certiorari to
superseede
Execution
upon Or-
ders of the
Justices.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall superseede Execution, or other Proceedings upon any Order or Orders made by the Justices aforesaid, in pursuance of this Act, but that Execution and other Proceedings shall and may be had and made thereupon; Any such Writ or Writs, or Allowance thereof notwithstanding.

Upon Ex-
portation
beyond
Seas, the
Duty to be
repayed.

Provided always, and be it Enacted, That the Excise of the Liquors chargeable and payable by this Act, shall be re-
allowed

allowed and repayed to the Exporter, for such part thereof as shall be Exported as Merchandize, to be sent beyond the Seas; Any thing herein contained to the contrary notwithstanding.

Provided always, and be it Enacted, That this Act, and all the Powers, Matters, and Things therein contained, and every of them, shall begin and commence from the Four and twentieth day of June One thousand six hundred and seventy one, and not sooner; Any Usage or Law to the contrary notwithstanding.



Anno XXII & XXIII

CAROL II. Regis.

An Act for Exporting of
Beer, Ale, and Mum.

Grounds
of this Act.

For En-
courage-
ment of
Tillage
and Ma-
nufactures.

Any per-
son may
lawfully
Ship off
strong Ale,
strong
Beer or
Mum as
Merchan-
dize,

FOR the Advancement of
Trade, and Encourage-
ment of the Tillage and Ma-
nufacture of this Realm, Be it
Enacted by the Kings most Ex-
cellent Majesty, by and with the
Advice and Consent of the
Lords Spiritual and Tempo-
ral, and Commons in Parlia-
ment Assembled, and by Autho-
rity of the same, That from and
after the Six and twentieth day
of June One thousand six hun-
dred seventy one, It shall be
lawful for any person in any
Sea-Port, or upon any Navi-
gable River, to Export and
Ship off, as Merchandize,
within any of the usual and al-
lowed

lowed Ports by Law, and at the common Keys for Exportation, and Lading on Board of Merchandize, or Keys to be appointed for that purpose, and within the usual Hours of Excise for account of himself, or any other (to be Exported into Foreign Parts) in the presence of a Sworn Gager, or other Sworn Officer to be appointed by the Farmers, Commissioners, or Sub-Commissioners of His Majesties Excise, upon notice thereof to them given at the Office of Excise, within the Limits whereof the said Ale, Beer, or Hum was Brewed, of the respective Port or Place whence the same shall be Shipped, any sort of Strong Ale, Strong Beer, or Hum, to be spent beyond the Seas, paying Custom for the same, after the Rate of One shilling for every Tun which shall be Exported in any English or Foreign Vessel, and no more, or other Duty whatsoever: Which said Gager or Officer aforesaid, shall certify the Quantity of the said Beer, Ale, or Hum Shipt off,

in the presence of a Sworn Officer of the Excise,

paying on-
ly 1 s. per
Tun Cu-
stom, and
no other
Duty
whatsoe-
ver.

The said
Officer
to certify
the quanti-
ty shipt off

to the Commissioners and Officers of Excise where the Entry thereof shall be made, who are hereby required to make Allowance, or repay the Excise of the Beer, Ale, or Hum so Exported unto the Brewer thereof, deducting One Shilling per Tun for the Charges of their Officers, and no more.

And the Commissioners, &c. to, repay the Excise, deducting 1 s. per Tun for the Officers Charges.

And be it further Enacted, That if any Merchant, or Master of any Ship or Vessel, or other person, shall cause or suffer any of the said Liquors so Shipt in any Vessel, as Merchandize, to be unshipt, unladen, and laid on Land, or put into any other Ship or Vessel within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, he shall forfeit the same, and One hundred pounds of lawful Money of England more, for every Cask he shall so unduly Land or put A-board any Vessel, to be recovered in any of His Majesties Courts of Record, by Information, Bill or Plaint; The one Moiety of which Forfeiture shall be to the Use of our Sovereign

The same not to be re-landed,

upon pain of forfeiture of the Goods and 100 l.

veraign Lord the King, the o-
ther Hoiety to the Informer
and Prosecutor.

And to the intent His Maj-
esties Duty of Excise may not be
prejudiced for such Beer, Ale,
or Hum, as shall be spent on
Shipboard, His Majesties
Commissioners and Officers of
the Customs are hereby requir-
ed and enjoined to charge eve-
ry Master of any Ship or Vessel
in his Actualling-Bill, with so
much Beer, Ale, or Hum, and
no more, as such number of
Men use to spend in such Voya-
ges; The Excise whereof to
be recovered according to the
Laws and Rules already esta-
blished.

The Ex-
cise of such
Beer, &c.
spent on
ship-board
to be paid.

And be it further Enacted,
That the aforesaid Rate of One
shilling the Tun for Beer, Ale,
and Hum to be Exported, as a-
foresaid, shall be Levied and
Paid under such Rules and
Penalties, and for such time,
and in such manner, as by the
Laws of Tonnage and Pound-
age are Ordained.

The 1 s.
per Tun
Custom for
Exported
Beer, to be
Levied and
payed un-
der such
Rules and
Penalties
as the
Tonnage
and Pound-
age.

Provided always, and be it
further Enacted by the Autho-

Provided,
no part of
the Excise

132. Anno 22 & 23 Caroli II. Regis.

of import-
ed Mum
to be re-
paid upon
Exporta-
tion.

city aforesaid, That no Wunt
Imported from Forein Parts
during the continuance of this
Act, shall have any part of the
Duty of Custom or Excise paid
at the Importation thereof, re-
paid upon Exportation; Any
Law, Statute, or Usage to the
contrary in any wise notwith-
standing.

Continu-
ance of
this Act.

This Act to continue in force
for Six years, from the Twen-
ty sixth of June One thousand six
hundred twenty one, and from
thence to the end of the next
Session of Parliament, and no
longer.

Anno



Anno XXII & XXIII

CAROLI II. Regis.

An Act for Revesting
the Power of Granting
Wine-Licences in His
Majesty, His Heirs and
Successors, and for Set-
tling a Recompence on
his Royal Highness in
lieu thereof.

Whereas In and by one Act ^{Recital.}
passed this present Par-
liament, in the Fifteenth Year
of His Majesties Reign, Enti-
tuled, An Act for Settling the Pro-
fits of the Post-Office, and Power of
Granting Wine-Licences, on His
Royal Highness the Duke of York,
and the Heirs males of his Body;
It

It is amongst other things Enacted, That the said Duke of York, and the Heirs males of his Body begotten, or to be begotten, should have all and every the Powers and Authorities of Granting Licences to such person or persons, as he or they shall think fit to sell and utter by Retail, all, every, & any kind of Wine or Wines whatsoever to be drunk or spent, as well within the House and Houses, or other place in the Tenure or Occupation of the Party so Licensed, as without, in any City, Town, or other Place whatsoever within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, together with all Benefit thereof: And also that the said Duke and the Heirs males of his Body begotten, or to be begotten, should have that Holty of the Forfeiture and Penalties, which by virtue of a former Act therein recited, was given to his Majesty, his Heirs and Successors: And therein it was further provided, That it should be lawful for the said

said Duke and the Heirs males of his Body begotten, and to be begotten, to settle any part of the Premises, not exceeding a third part of the clear yearly Value above Charges and Repairs, for a Joynture for his or their Wife or Wives; And also to Lease any other part of the said Premises for any number of years not exceeding One and twenty years, and not exceeding one other third part of the clear yearly Value of the Premises, in order to raise Portions for his and their younger Children, as by the said recited Act, amongst other things therein contained, relation being thereunto had, more at large may appear.

And whereas by reason of one other Act passed this present Parliament, in the Twentieth Year of His now Majesties Reign, Entituled, An Act for raising Three hundred and ten thousand Pounds by an Imposition upon Wines and other Liquors; And one other Act passed this Parliament in the two and twentieth Year of His now Majesties

jesties Reign, Entituled, An
 Act for granting unto His Majesty
 an Imposition upon all Wines and
 Vineger, Imported between the
 Four and twentieth day of *June*
 One thousand six hundred and se-
 venty, and the Four and twentieth
 day of *June* One thousand six hun-
 dred seventy eight, the **Pices** of
Wines have been much raised,
 and the Retailers much discour-
 aged from taking Licence:
 Whereupon His Majesty hath
 thought it fit, and most advan-
 tagious for His Service, that
 the Revenue arising by grant-
 ing Licences to sell Wine by
 Retail, should be Vested in His
 Majesty, His Heirs and Suc-
 cessors: And in Compensation
 and full satisfaction thereof, hath
 agreed to and with His said
 Dearest Brother James Duke of
 York, to Grant and Convey by
 His Letters Patents under the
 Great Seal of England hereafter
 to be made, the yearly Rent or
 yearly sum of Twenty four thou-
 sand pounds, to be issuing out of
 that part of His Majesties Re-
 venue arising from the Excise
 of Beer, Ale, and other Liquors,
 which

24000 l.
 per an.
 granted by
 Letters
 Patents to
 the Duke
 of York
 out of the
 Excise, in
 Compen-
 sation of
 the Wine-
 Licences.

which is Setled upon His Majesty, His Heirs and Successors, by virtue of an Act, or reputed Act, made in the Twelfth Year of His Majesties Reign, Entituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*; and by Knight-service and Purveyance, taken away, and for Setting a Revenue upon His Majesty in lieu thereof; And of another Act pass in this Parliament, in the Thirteenth Year of His now Majesties Reign; whereby the last mentioned Act is confirmed: The which said yearly Sum of Twenty four thousand pounds, is to be issuing out of the Excise of Beer, Ale, and other Liquors, arising and growing due unto His Majesty out of all and every the several Counties and Shires of Buckingham, Essex, Kent, Norfolk, Suffolk, Berkshire, Bedfordshire, Cambridgeshire, Yorkshire, Hertfordshire, and Somersetshire, to have and to hold the said yearly Rent, or yearly Sum of Twenty four thousand pounds, so Issuing out of the said Counties as aforesaid, from the

The Sum
to be paid
out of the
Counties
of Bucks,
&c.

the Four and twentieth day of June which shall be in the Year of our Lord One thousand six hundred seventy and two, unto the said James Duke of York; and the Heirs males of his Body begotten, or to be begotten, payable upon the four most usual Feasts in the year; That is to say, Upon the Feasts of St. Michael the Archangel, the Nativity of our Lord Christ, the Annunciation of the blessed Virgin Mary, and the Nativity of St. John the Baptist, by even and equal portions: The first Payment to begin & be made at the Feast of St. Michael the Archangel which shall be in the Year of our Lord One thousand six hundred seventy and two; And with the like Powers for the said Duke & the Heirs males of his Body begotten, or to be begotten, to make Provision for his and their Wives and Children, as the said Duke and the Heirs males of his Body had in the Revenue of the Wine-Licences Settled upon him by the said first recited Act of Parliament: The which said yearly Sum of

307
Twen-

Twenty four thousand pounds,
His Majesty by His Letters of
Privy-Seal, dated, or to be da-
ted, on or about the Eight and
twentieth day of September, in
the Two and twentieth Year of
His Majesties Reign, did
grant to be paid for two years,
to commence from the Four
and twentieth day of June in the
Two and twentieth Year of
His Majesties Reign, in such
manner, and by such Quarterly
Payments as is therein men-
tioned for the payment thereof.

Be it therefore Enacted by
the Kings most Excellent Ma-
jesty, by and with the Advice of
the Lords Spiritual and Tem-
poral, and of the Commons in
this present Parliament assem-
bled, and by the Authority of the
same, That the said Revenue of
Wine-Licences, with all the
Profits thereof, together with
all such Estate, Right, Title,
and Interest thereof, which was
Setled upon the said Duke,
and the heirs males of his Bo-
dy begotten, by the said first re-
cited Act of Parliament, toge-
ther with all and every the
Powers

Powers of granting Licences for the Retailing of Wines within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, and all Benefits, Profits and Advantages of the said Powers, and also all that Moiety of the Forfeitures, and all other the Forfeitures and Penalties for Retailing Wines without Licence, incurred for any Offence which shall be committed after the Four and twentieth day of June which shall be in the Year of our Lord One thousand six hundred and seventy, except as is hereafter in this Act excepted, shall from and after the Four and twentieth day of June in the Year of our Lord One thousand six hundred and seventy, be Setled and Vested in His said Majesty, His Heirs and Successors, discharged of all Joyntures and Powers of making Joyntures and Provisions for younger Children made by the said James Duke of York, if any such be, for or notwithstanding any Act, Matter or Thing contained in the said
first

first recited Act, whereby the said Revenue is Setled upon the said James Duke of York, in manner as aforesaid.

Saving and excepting out of this Act unto the said Duke of York, all that Moiety or Moieties of all and every the Forfeitures and Penalties incurred, or to be incurred for Retailing of Wines without Licence before the Four and twentieth day of November in the Year of our Lord One thousand six hundred and seventy; And also reserving to the said Duke, all Rents and Arrears of Rents due on or before the Twenty fourth day of June in the said Year of our Lord One thousand six hundred and seventy, for the Benefit of the said Duke, with the like Power to Sue for the same as the said Duke had before the passing of this Act; Any thing therein contained to the contrary notwithstanding.

And be it further Enacted by the Authority aforesaid, That His Majesties Letters Patents under the Great Seal of England, to bear date any time after

The said
Letters
Patents
Enacted to
be good
in Law.

after the first day of November in the Two and twentieth Year of His Majesties Reign, or at any time hereafter to be made, wherein and whereby there shall be granted, or mentioned to be granted unto the said James Duke of York, and the Heirs males of his Body begotten, or to be begotten, the said yearly Rent or yearly Sum of Twenty four thousand pounds, to be issuing out of His Majesties Revenue of Excise of Beer, Ale, and other Liquors, Settled upon His Majesty, His Heirs and Successors, in manner as aforesaid; And out of the said Counties of Buckingham, Essex, Kent, Norfolk, Suffolk, Berks, Bedfordshire, Cambridgeshire, Yorkshire, Hertfordshire, and Sommersetshire, liable to the payment thereof, and to be paid at such days and times, and by such proportions, and subject to such Powers for making Joyntures, and Provisions for younger Children of the said Duke, and of the Heirs males of his Body begotten, or to be begotten, as shall be mentioned

tioned in the said Letters Patents, or in any other Letters Patents, or Writings hereafter to be made for the Granting, Conveying and Setting of the said yearly Rent, or yearly Sum of Twenty four thousand pounds to the said Duke, and to the Heirs males of his Body begotten, or to be begotten, or which shall concern the yearly payment of the said Twenty four thousand pounds unto the said Duke and the Heirs males of his Body, and also his Majesties Letters of Privy Seal, for payment of Twenty four thousand pounds per annum, during the Two years therein mentioned, shall stand, be good, effectual, and available in the Law, to all Purposes, Instructions, and Intents whatsoever.

And also it is hereby further Enacted, That all and every the Clauses, Articles, Provisions, Reservations, Powers, Limitations and Agreements, to be contained in his said Majesties Letters Patents hereafter to be made, or in any other

ther Letters Patents or Writings hereafter to be made, of, for, or concerning His Majesties Conveying and Setting of the said yearly Sum of Twenty four thousand pounds unto the said Duke of York, and to the Heirs males of his Body begotten, or to be begotten, or of, for, or concerning the yearly or quarterly payments thereof, at such respective times as shall be appointed for the true payment thereof, and every part thereof, shall be, and are hereby Enacted to be good and effectual in Law, according to the tenor and purport thereof, in the said Letters Patents to be expressed; Any Mis-recital, or Non-recital, Omission, or other Defect or Imperfection in the said Letters Patents or Writings made, or hereafter to be made, of, for, or concerning the granting of the said yearly Rent, or yearly Sum of Twenty four thousand pounds unto the said Duke, and to the Heirs males of his Body begotten, or to be begotten, in any wise notwithstanding.

Provi-

Provided always, and it is hereby further Enacted and Declared, That the said yearly Rent, or yearly Sum of Twenty four thousand pounds, shall be paid unto the said Duke of York, and to the Heirs Males of his Body begotten, or to be begotten, at the said four usual Feasts of the year, by and from the immediate Hands of all and every the Farmers, Commissioners, Sub-commissioners, Receivers, or Collectors for the time being, of the said Revenue arising from the said Excise of Beer, Ale, and other Liquors, in all and every the said Counties, or of any other person or persons who shall receive the said Revenue of the said Counties, before the same be paid into the Receipt of His Majesties Exchequer, without any Abatement, Deduction, or Defalcations whatsoever, for, or by reason of the payment of the same; And that the Acquittance of the said Duke, or of the Heirs Males of his Body, or of his or their Receiver, shall be a sufficient Discharge, to all in-

The said 24000 l. per an. to be paid by the Farmers, Commissioners, and Sub-commissioners of Excise of the said Counties, to the Duke and his Heirs, before it be paid into the Exchequer.

The Receipt of the said Duke or his Heirs, &c. to be their Discharge.

tents and purposes whatsoever, for the true payment thereof; Any Contract, Covenant, or other Matter or Thing made, or to be made to the contrary in any wise notwithstanding.

And it is also hereby further Enacted and Declared, That the said yearly Rent, or yearly Sum of Twenty four thousand pounds, shall be satisfied and paid unto the said Duke of York, and to the Heirs Males of his Body begotten, or to be begotten, or to his or their Receiver-general for the time being, at the said four usual Feasts of St. Michael the Archangel, the Nativity of our Lord Christ, the Annunciation of the blessed Virgin Mary, and the Nativity of St. John Baptist, by equal portions, without paying or allowing any Fees or other Abatement whatsoever, either in the said Court of Exchequer, or to any Officers of the said Court, or elsewhere, upon payment of the said yearly Sum of Twenty four thousand pounds, or upon payment of any part thereof.

And

And if the said Farmers, Commissioners, Sub-commissioners, Receivers, Collectors, or such other person or persons which shall receive the said Duty of the said Counties for the time being, or any of them, shall refuse or neglect to pay the said Twenty four thousand pounds per annum, or any part thereof, to the said Duke and the Heirs Males of his Body begotten, or to be begotten, That then the said Duke, and the Heirs Males of his Body begotten, or to be begotten, may Sue, Prosecute, and Implead the said Farmers, Commissioners, Sub-commissioners, Receivers, Collectors, or such other person or persons, as shall receive the said Duty of the said Counties, or any of them, and all or any of their Securities, by Bill, Plaint, Action of Debt or Information, either in his Majesties Name, or in his or their own Names, and shall and may recover, have Judgment and Executions thereupon against the said Farmers, Commissioners, Sub-

The said Farmers, &c. of the Excise, suable for the said annual Sum, or any part of it behind.

commissioners, Receivers, Collectors, or such other person or persons as shall receive the said Duty in the said Counties, their Securities or any of them, their Executors or Administrators.

Provided always, That no person or persons shall be Sued, Prosecuted, Impleaded, or Molested for the selling and uttering of Wines by Retail without License, before the said Four and twentieth day of November, in the Two and twentieth year of his Majesties Reign, or for any the herein before Excepted Penalties and Forfeitures therefore incurred, unless such person or persons already have been, or shall be Sued, Prosecuted and Impleaded by some Action of Debt, Bill, Plaint, or Information to be therefore commenced or exhibited before the Fourteenth day of February, which shall be in the year of our Lord, One thousand six hundred seventy two; Any thing before contained to the contrary notwithstanding.



Anno XXII

CAROLI II. Regis.

An Act for settling the Imposition
on Brandy.

Whereas by two Acts made
in the Twelfth year of
his Majesties Reign, and con-
firmed by this present Parlia-
ment, there was laid upon every
Gallon of Spirits, made of any
kind of Wine or Sider Impor-
ted, the Rate and Duty of four
pence, namely, by each of the
said Acts Two pence; And upon
every Gallon of Strong-water
perfectly made, Imported from
beyond the Seas, the Rate and
Duty of Eight pence; And
whereas some Doubts have
been made and raised concern-
ing a certain Liquor Imported
from beyond the Seas, called
Brandy, whether the same should
pay the Rate and Duty laid by
the said Acts upon Spirits made
of any kind of Wine or Sider
Imported, or the Rate and Du-

Grounds of
the Act.

ty thereby laid upon Strong-water perfectly made, Imported from beyond the Seas:

Brandy, a
Strong-
water per-
fectly made.

And being
Imported
from be-
yond the
Seas, liable
to 8 d. per
gallon.

Be it therefore Declared by the Kings most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by authority of the same, That the said Liquor called Brandy, was at the time of making and confirming the said Acts, and is a Strong-water perfectly made, and being Imported from beyond the Seas, was, and is charged and chargeable in and by the said Acts, with the Rate and Duty of Eight pence per Gallon, Set and Imposed in and by both the said Acts upon Strong-water perfectly made, Imported from beyond the Seas, and was not, nor is not chargeable with the Rate and Duty of Four pence onely per Gallon, by the said Acts Set and Imposed upon Spirits made of Wine or Sider Imported.

Provided always, and it is hereby enacted, That in regard it

doth not appear that the Rate
 of Duty of Eight pence per Gal-
 lon, was by his Majesties Com-
 missioners, Farmers, or other
 Officers, in that behalf Claimed
 or Demanded by vertue of the
 said Acts before the first day of
 November, in the year of our
 Lord, One thousand six hundred
 sixty and six, That no person
 or persons who have Imported
 any Brandies before that time,
 shall be charged or chargeable
 with any more then the Rate
 and Duty of Four pence per
 Gallon, for any of the said Li-
 quor called Brandy, Imported
 from beyond the Seas, before
 the said first day of November,
 in the year of our Lord, One
 thousand six hundred sixty and
 six; Any thing in the said Acts,
 or in this present Act to the con-
 trary notwithstanding.

Provided,
 that for a-
 ny impor-
 ted before
 Novemb. 1.
 1666. the
 Importer
 shall be
 charged
 but with
 4 d. per
 gallon.

Provided always, and be it
 further enacted, That no Pe-
 nalty inflicted by the two afore-
 said, or any other Act or Acts of
 Parliament for non-payment of
 the said Duties since the first
 day of November, One thousand
 six hundred sixty and six, shall be

And that
 persons in
 arrear for
 the duty of
 Brandy im-
 ported
 since Nov.
 1. 1666.
 shall incur
 no penalty
 for non-
 payment, if

they shall
pay, or se-
cure the
payment of
the said ar-
rear, with-
in three
moneths
after de-
mand.

Levied upon any person now in Arrear, until the said person so in Arrear, shall upon demand to be made after the passing of this Act, refuse to pay the said Duties, or to secure the same to be paid within threë moneths after such Demand; and upon such payment or security given, all former Bonds or Obligations given for the payment of the Four-pences formerly in Controversie, shall be delivered up by the several person or persons in whose custody the same or any of them are; And that no Jury shall be subject to any Attaint by reason of any Verdict heretofore by them given concerning any matter relating to this or any of the aforesaid Acts.

AN



AN
ABRIDGMENT
OF
The foregoing ACTS.

A.

Action.

Action of Debt may be brought in any Court in the proper County, for Recovery of the Forfeitures upon the Act of 15 Car. 2. Page 104.

In an Action brought against any person for any thing done in pursuance of the Acts of Excise, the Defendant may plead the General Issue, and give the Acts in Evidence. 26, 71, 126.

And if the Verdict be for the Defendant, or the Plaintiff be Nonsuited, the Defendants shall have double-Costs. ibid.

Additional Excise.

Given to the King for Six years, from June 24. 1671. by Act of the 22 & 23 of Car. 2. 112.

What the Rates of the Additional Excise are. 113, 114, 115.

All persons chargeable with the former Rates of
H 5 Excise

An Abridgment of

Excise, shall be also chargeable with the Additional Duties, and liable to the like penalties for non-payment, &c. 115, 116.

All offences in relation to the Additional Excise, shall be adjudged by the same persons, and in the same manner as offences against the former Laws of Excise are directed to be adjudged. 118.

The Act for the Additional Excise to continue for Six years, from June 26. 1671. and from thence to the end of the next Session of Parliament, and no longer. 132.

Ale and Beer.

Ale and Beer of above 6 s. the barrel, pays Excise, for every barrel 3 s. 3 d. in the whole. 3, 48, 113.

Ale and Beer of 6 s. the barrel, or under, pays Excise, for every barrel 9 d. in the whole. *ibid.*

Ale or Beer imported, the Excise thereof is 9 s. the barrel, in the whole. 4, 49, 114.

Ale and Beer, by what measure to be gaged. 11, 56.

Ale and Beer to be sold at the usual rates, and no more; saving, that the common Brewer may receive the Excise over and above. 11, 57.

Allowances.

Allowance for Waste, &c. shall be made to the common Brewer, not selling by retail, viz. 3 barrels in every 23 of Beer, and 2 barrels in every 22 of Ale returned by the Gager. 12, 57, 117.

The said Allowances forfeitable for 6 moneths after

the foregoing Acts.

after conviction of a false Entry. 13, 58.

Allowances upon the Additional Duties, to be the same (and no other) as upon the former Duties. 117.

Alteration of Brewing-vessels.

Alteration or enlarging of any Tun, Butt, &c. and making use thereof without notice given, how punishable. 77, 78.

Appeal.

Appeals made from the chief Commissioners of Excise in London, shall be determined by the Commissioners of Appeals, and regulating the Excise. 18, 63, 118.

Appeals from Judgments given by the Sub-Commissioners of Excise, shall be determined by the Justices of the Peace, at the next quarter Sessions, whose Judgment shall be final. 19, 64, 65, 118, 119.

If upon Appeal the original Judgment shall be reversed, the original Prosecutor shall pay double Costs to the Appellant: And the single Duties deposited (or so much thereof as the Judges in that Appeal shall adjudge) shall be restored. 100, 101.

If Judgment upon such Appeal be affirmed, the Appellant shall pay like Costs. *ibid.*

No Appeal shall be admitted till the Appellant have first deposited the single Duty in the hands, &c. and have given security for the payment of such Fine, &c. as was adjudged against him. 99, 100.

No Appeal to be admitted from any Judgment given

An Abridgment of

given within the immediate limits of the chief Office of Excise in London, unless brought within two moneths after Judgment given, and notice to the party concerned; nor in any other County, unless brought within four moneths after Judgment and notice.

104, 105.

Aquavita, or Strong-waters, made and sold; the Excise thereof 3 d. the gallon.

4, 49, 114.

Arrears.

Where the Principal was charged with Arrears of Excise, not pardoned by the Act of Oblivion, there the Sureties shall be liable according to the nature of their Securities.

Artists.

Two able Artists shall be appointed (the one by the King or his Commissioners, &c. and the other by the Brewers of the place) who upon Oath shall take and compute the just Contents of all Tuns and other Brewing-vessels, and give one Copy to the Commissioners, &c. and another to the Brewer.

84, 85.

Such computation to be according to the Measures mentioned in the former Acts.

ibid.

B.

Barrel.

S*ix and thirty gallons shall be accounted a barrel of Beer, and two and thirty a barrel of Ale.*

11, 46. vide Gallon.

Brandy, vide Strong-waters,

Beer.

the foregoing Acts.

Beer.

What duty it pays, vide Ale.

Beer vocat. Vinegar-Beer, the Excise thereof
1 s. 6 d. the barrel. 4,49,114.

If brewed for sale, or to be converted to Vinegar
for sale. 101.

Beer or Ale imported, the Excise thereof 9 s. the
barrel. 4,49,114.

Beer and Ale sold in Fairs by persons not usual
Brewers or Retailers, the Excise thereof to be paid
before selling any part thereof. 14,59.

And if paid, the seller to stand discharged of all
penalties before-mentioned. *ibid.*

No Beer or Ale to be delivered by the Brewer to
any Retailer, until the Excise be paid to him by
the said Retailer. 13,59.

Brewers.

No Beer or Ale shall be delivered by the Brewer
to the Retailer, till the Excise be paid to him by
the said Retailer. 13,59.

Brewers and none else may take the Excise (for
the Beer and Ale they sell) above the usual Rates.
12,57.

Common Brewers (not selling by retail) shall
have Allowances. vide Allowances.

Brewing-vessels.

No new Brewing-vessels to be erected or made use
of, nor any old ones to be altered or enlarged, with-
out notice first given to the next Office of Excise,
or

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or to the Commissioners, &c. upon pain to forfeit
50 l. a vessel. 77.

The forfeitures to be as well upon the Brewer
himself, as any other person in whose house it shall
be found. ibid.

And the Brewing-vessel it self, with all the
drink found therein, shall be taken up and seized
for the use of the poor. ibid.

Brewing-vessels, the contents how and by whom
to be computed, vide Artists.

Brewing-vessels, and Utensils in the Brewhouse,
(by whomsoever claimed) liable to debts and du-
ties of Excise. 92, 93.

Bribes.

Bribes not to be given to, or taken by any Gager
to make any false return, &c. under the forfeiture
of 10 l. a piece, both by the giver and the taker.

36, 97.

C.

Certiorari.

N^O Certiorari to supersede Execution of any
Order of the Justices, in pursuance of the
Acts of Excise. 26, 72, 126.

Coffee.

Coffee made and sold, the Excise thereof 10 d.
per gallon, payable by the maker. 5, 50, 115.

Chocolate.

the foregoing Acts.

Chocolate.

Chocolate, Sherbet and Tee, the Excise thereof 2 s. per gallon, payable by the maker. 15, 50, 115.

No Chocolate, Coffee, Sherbet or Tee, to be sold without Licence, upon pain to forfeit 5 s. a moneth.
94, 95.

Colledges.

Colledges and Halls in the Universities brewing their own drink, not liable to Excise. 101, 102.

Commissioners and Sub-commissioners of Excise.

Chief Commissioners and Governours of the Excise may sit within London, or any place within ten miles thereof. 23, 68.

Commissioners and Sub-commissioners of Excise, to be nominated and appointed by his Majesty.
22, 24, 68, 70.

The chief Commissioners of Excise shall pay all moneys received by vertue of the Acts of Excise, into the Exchequer. 25, 71.

In what places the chief Commissioners of Excise have power of Judicature, and in what places and cases the Sub-commissioners. vide Forfeitures.

No Commissioners or Sub-commissioners of Excise, shall be capable to become a Farmer of the Excise, either by himself, or any other person or persons in trust for him, directly or indirectly, nor any Farmer to be a Commissioner or Sub-commissioner.
79, 80.

An Abridgment of

A Commissioner of Excise becoming a Farmer, shall lose the benefit of his Farm. 80.

And all Acts done by any such Commissioners, either by themselves, or joyntly with any others that are not Farmers, shall be void in Law. 81.

And all persons molested by authority of any such Commissioner, may bring his Action at Law, and recover Damages. ibid.

And all Letters Patents enabling any Farmer to be a Commissioner or Sub-commissioner of Excise, shall be utterly void, and of none effect. 82.

No Commissioner, Sub-commissioner, or Farmer of the Excise, shall act or execute any thing as a Justice of the Peace in matters of the Excise. 85.

And all things acted or executed by such, shall be utterly void. ibid.

*No Commissioner, Sub-commissioner, Farmer, or other Officer of the Excise, shall act in any such employment till duly sworn, as by the Acts of Excise is directed; nor before Certificate of his Oath be entred with the Auditor of the Excise, under the penalty of 50*l.* a moneth; for neglecting to be sworn.* 105.

Composition.

Commissioners and Sub-commissioners of Excise may compound for the Duty with Relailers of any the Liquors Exciseable. 15, 60, 117, 118.

No Compounder for the Excise shall brew for any other Brewer or Retailer, without giving notice to the Commissioners, &c. of the quantity and quality intended to be brewed, and for whom,
upon

the foregoing Acts.

upon pain both parties to forfeit 5 l. apiece.

93,94.

Complaints.

Complaints, Appeals, &c. concerning the Excise, shall be heard in the proper County.

102.

Costs.

Double Costs in Actions and Appeals relating to the Excise, in what cases to be recovered.

26,

71,83,101,126.

D.

Distress.

PEnalties and Forfeitures upon the Acts of Excise 12 Car. 2. adjudged by Justices of the Peace, Commissioners or Sub-commissioners, to be levied by Distress upon the Offenders Goods and Chattels.

20,65,66.

The Distress to be sold, if not redeemed within fourteen days.

ibid.

And for want of sufficient Distress, the party to be imprisoned till satisfaction made.

E.

Entries.

TRue and particular Entries shall be made at the Office of Excise, of all Exciseable Liquors. viz.

By

An Abridgment of

By the common Brewer once in every week, upon pain to forfeit for every omission, fifteen pounds.

5,6,51,52,115.

By the Inn-keeper once a moneth, upon pain to forfeit for every omission, ten pounds. *ibid.*

By all other Retailers once a moneth, upon pain to forfeit for every omission, fourty shillings. *ibid.*

Provided that no common Brewer shall be prosecuted for any mis-entry, or short entry, if he shall rectifie his entry according to the Gagers return, within one week after he hath received a copy of the said return, or otherwise discharge himself. 84.

Persons living in a Market-town, shall not be compelled to go out of that Town to make entry or payment of the Duty. 7,8,53.

No persons living out of a Market-town, to go to any other place then the next Market-town in the same County, to enter or pay, &c. *ibid.*

Entry or payment tendred at the proper Market-town, upon the Market-day, and proof made thereof, and no Office of Excise there kept; in such case the party is not liable to any penalty for non-entry or non-payment afterwards. 89.

Evidence.

Upon what evidence penalties and offences against the Acts of Excise, 12 Car. 2. shall be adjudged. *vide Forfeitures.*

The Acts of Excise may be given in evidence upon the General Issue pleaded, by any person sued for doing any thing by vertue of the said Acts. *vide Action.*

Exportation.

the foregoing Acts.

Exportation.

Upon Exportation of any the Liquors Exciseable for Merchandize, the Exporter to be repayed the Duty. 126.

Except for Mum imported, and afterwards exported again. 132.

Any Merchant may export by way of Merchandize, Strong-beer, Ale or Mum made in England, paying onely 12 d. per Tun Custom, and no other Duty. 129.

And the Commissioners of Excise are to repay the Excise of such exported Drink to the Brewer, deducting only 12 d. per Tun, for the Officer that sees it Shipt off. 130.

If any such Drinks Shipt off to be exported, shall be afterwards re-landed or put into any other Ship, the proprietor shall forfeit the goods, and 100 l. recoverable in any Court of Record. *ibid.*

Officers of the Customs to charge the Master of the Vessel in his Victualling Bill, with the usual quantity that such a number of men as he carries may spend on Board; and for so much the Excise to be paid. 131.

The 12 d. per Tun Custom for such exported Drink, to be levyed and paid under the Rules of the Tonnage and Poundage. *ibid.*

F.

Fairs.

THe Excise of Beer and Ale sold in Fairs by persons not being usual Brewers or Retailers,

An Abridgment of

ers, shall be paid before uttering or selling any of the drink. 14, 159.

And the persons so paying, to be free from all forfeitures. ibid.

Farms and Farmers of Excise.

The Duties of Excise, or any of them, may be lett to Farm by the Lord Treasurer, &c. 15, 16, 61.

Such Farm not to exceed three years. 16, 61.

Contracts made by the Lord Treasurer, &c. touching Farming of the Excise, to be good and effectual in Law to all intents and purposes. ibid.

Provided, no Treaty touching any Farm of the Excise of Beer or Ale, to be within six moneths after the commencement of the Acts of Excise, but with persons nominated and appointed by the Justices of the Peace of the respective County, at their quarter Sessions, & they to have the first refusal. 16, 17, 62.

And no Farm to be Lett to any others under the Rate it shall be tendred at, to, and refused by the persons so recommended by the Justices. 17, 63.

Farmers not to be Commissioners or Sub-commissioners of Excise, Et c contra. vid. Commissioners.

Farmers may not act as Justices of the Peace. vide Commissioners.

Farmers of Excise in their several Circuits may exercise all the powers of Commissioners, or Sub-commissioners, except the Judicial power and mitigating of Fines. 110.

the foregoing A^cts.

Fees.

No Fees shall be taken by any Officer of the Excise for any Bond, or other writing relating to the Excise, upon pain to forfeit for every offence 10s.
102.

Fines and Forfeitures.

Forfeitures and offences against the A^cts of Excise 12 Car. 2. committed within the immediate limits of the chief Office of Excise in London, to be adjudged by the chief Commissioners of Excise, (or Commissioners of Appeals, in case of Appeal) and not otherwise. 17, 18, 63.

Committed in any other County or Place, to be adjudged by any two or more Justices of the Peace, near residing to the place of the Fact; and in case of their neglect by the space of fourteen days, then by the Sub-commissioners of the County or Place. 18, 19, 64.

And the party grieved by Judgment of the Sub-commissioners, may Appeal to the Justices at the next quarter Sessions, whose judgment shall be final. vide Appeals.

Forfeitures and Penalties adjudged, how to be levied. 19, 20, 65, 66.

Forfeitures and Penalties may be mitigated by the Justices of the Peace, Commissioners or Sub-commissioners respectively, at their discretion, so as they be not thereby made less than double the value of the Duty, and reasonable Costs. 20, 21, 66, 67, 120.
Forfeitures

An Abridgment of

Forfeitures and offences against the Act 15 Car. 2. for which no special remedy is thereby appointed for recovery thereof, shall be recovered by Action of Debt, Bill, &c. within the County, or by such other means as in the former Acts. 104.

Forfeitures and Fines upon the Acts 12 Car. 2. (all necessary charges first deducted) shall be employed, 3 fourth parts to the King, and one 4 part to the Informer. 21, 22, 67.

Forfeitures upon the Act 15 Car. 2. (not therein otherwise disposed of) shall be, one third part to the King, one other to the poor of the Parish, and the other third part to the Informer. 103.

Forfeitures upon the Act 22 & 23 Car. 2. shall be one Moyety to the King, and the other to the Informant.

Foreign Liquors.

No foreign Excoiseable Liquors shall be Landed before a due Entry made with the Officer of Excise in the Port, and payment of the Duty, nor without Warrant signed by the said Officer. 50, 98, 121.

Upon pain of forfeiture of the Goods, or the value, to be recovered of the Importer or Proprietor, the one Moyety to the King, and the other to the Informant. *ibid.*

G.

Gagers.

Gagers shall be constituted by the Commissioners and Sub-commissioners of the Excise in their respective Circuits.

8, 53.
Which

the foregoing Acts.

Which Gagers shall have power to enter, as well by night as by day, (and if by night, then in the presence of a Constable, or other such Officer) into all places belonging to persons chargeable with Excise. 8,53,54.

And to Gage all Brewing-vessels, and to take account of Exciseable Liquors therein, and to make return thereof to the Commissioners, &c. in writing, leaving a Copy thereof with the Brewer or maker. 9,54.

Gagers returns shall be a charge upon the Brewer or Retailer. 9,55.

Gager, not being permitted to enter or take such account, shall forbid the Brewer or Retailer to sell or deliver out any the said Liquors. 10,55.

If the person so forbidden, shall after such warning given, sell or deliver out any the said Liquors, before payment of the Duty, he shall forfeit 15 l. besides double the value of the said Duty. 10,55,56.

Gagers shall weekly deliver to the common Brewer, or to some of his servants at his house, a true Copy under their hands of the Return they charge him with, upon pain to forfeit 40 s. for every neglect. 83,84.

The true Gage or Contents of all Tuns and other Brewing-vessels, how to be adjusted and accompted. vide Artists.

Gallon.

Thirty six Gallons according to the Exchequer-quart, shall be reckoned and returned for a Barrel of Beer, and thirty two Gallons for a Barrel of Ale.

11,56,57.
Th:

An Abridgment of

*The Wine-gallon to be the Measure of all other
Exciseable Liquors.* ibid.

H.

Hours.

Office-Hours. *vide* Office.

*Statute-Hours for carrying out Drink by
the Barrel, or selling by the Gallon, by the common
Brewer.* 90.

*Carrying out, or selling otherwise then between
the said hours, the forfeiture of 20 s. for every
Barrel.* ibid.

Hiding.

*Hiding, or conveying away Beer, Ale or Worts
ungaged, from the view of the Gager; the forfei-
ture thereof is 20 s. a Barrel.* 91, 92.

I.

Imported Liquors, *vide* Foreign.

Justices of the Peace.

THeir power of hearing and determining offen-
ces against the Acts of Excise. *vide* For-
feitures.

*The Justices of the Peace in their respective
divisions, shall meet once in every moneth, to hear
and determine offences against the Acts of Excise.*

103.

Justices

the foregoing Acts.

Justices of the Peace, before whom any Officer of the Excise shall be sworn, shall certify the same to the next quarter Sessions to be recorded. 24, 69.

The powers of a Justice of the Peace not to be executed by any Commissioner, Sub-commissioner or Farmer of the Excise, nor by any Brewer or Inn-keeper in matters of the Excise. 85.

L.

Liquors Exciseable.

W*hich they are, vide the several schedules.* 3, 4, 5, 48, 49, 50, 113, 114, 115.

No Exciseable liquors (except Beer, Ale, Sider, Perry and Metheglin) coming to any Port by Coast-Cocquet, Transire or Certificate, shall be landed without entry thereof made with the Officer of the Excise in the Port, upon pain to forfeit double the value of the Liquors. 99.

M.

Mead, or Metheglin.

T*he Excise payable by the Retailer, three half pence the gallon.* 4, 49, 114.

Measure.

The Measure of Beer and Ale, as to payment of the Excise, shall be taken according to the Standard of the Ale-quart in the Exchequer, four whereof shall make the gallon. 11, 56.

An Abridgment of Mitigation.

*Mitigation of fines, forfeitures and penalties,
by whom, and how far to be made. vide Forfeitures.*

Mixtures.

*If any Brewer, &c. shall convert small drink into
strong by mixture, &c. after the Gage taken, and
shall sell or carry out the same, or any part thereof,
without giving notice to the same Gager or Gagers,
of the quantity, &c. mingled and converted, he
shall forfeit 20 s. for every Barrel.* 91, 92.

*No Retailer of Beer or Ale shall after the recei-
ving of his drink from the Brewer, mix strong and
small together, in any vessel of three Gallons or more,
upon pain to forfeit double the value of the Duty of
strong.* 123, 124.

N.

Non-payment.

E*Very common Brewer, who shall not pay and
clear off the Duty within a week after the
time he made, or ought to have made his entry, shall
forfeit double the value of the Duty.* 7, 52, 115.

*And every Retailer who shall not pay and clear
off within a moneth next after the time limited
for his Entry, shall also forfeit double the Duty.*
ibid.

Oath.

the foregoing Acts.

O.

Oath.

NO persons shall be capable of acting in any Office of Excise, till they shall have taken the Oaths of Allegiance and Supremacy, and the Oath of their Office, in the Acts prescribed, before two Justices of the Peace of the County, or a Baron of the Exchequer. 23,69.

The Justices before whom the said Oaths are taken, shall certify the taking to the next quarter Sessions, to be Recorded. 24,69.

Penalty for acting unsworn, 50*l.* per month. 105.

Form of the Oath prescribed, to be taken by all Commissioners and other Officers of the Excise, *mutatis mutandis.* *ibid.*

Office.

There shall be one principal head Office of Excise kept in London, or within ten miles thereof, to which all other Offices of Excise shall be subject and accountable. 22,68.

The said head Office to be managed by Commissioners to be appointed by the King, and they to be stiled Commissioners and Governours of the Excise. 23,68.

London, Westminster, Southwark, and all places within the Weekly Bills of Mortality, to be subject to the head Office in London. 24,69.

An Abridgment of

The King from time to time to appoint such and so many subordinate Commissioners and Officers in every other County, &c. as he shall think fit. ibid.

Every Office of Excise shall be kept open from 8. to 12. in the forenoon, and from 2 to 5 of the Clock in the afternoon. 25, 70, 88.

An Office of Excise shall be kept in every Market-town upon every Market-day, upon pain that the party neglecting shall forfeit 10 l. for every Market-day it shall be neglected. 88.

If no Office be kept, the party that shall come to such Market-town, and there tender his Entry or Payment, shall not be liable to any penalty for that omission of entry or payment. 89.

Offenders, vide Forfeitures.

P.

Penalties, vide Forfeitures.

Perry, vide Syder.

Private Persons.

I*F any Private Persons living in, or near a Market-town where there is a common Brew-house, shall permit any Brewing in his house, other then for his own Family, Servants, Labourers, or for persons by way of Charity, Hospitality or Free-gift, he shall forfeit 50 l. for every such offence. 122.*

This penalty to be recovered by Bill, Plaint, or Information in any Court of Record, but to be tried in the same County, and the Action to be brought within six moneths. 123.

Rates

the foregoing Acts.

R.

Rates of Excise.

Rates given to the King for term of his natural life. 2.

Rates given to the Crown in lieu of the Court of Wards, &c. 48.

Additional Rates given towards the discharge of his Majesties Debts, for six years onely. (from the 24. of June, 1671.) 113.

Retailers.

Retailers of Beer or Ale, during the continuance of the additional Excise, shall not be Sued or En-
dicted for selling Drink at higher prizes then the Law allows. 125.

S.

Sherbet, vide Chocolate.

Spirits and Strong-waters.

Strong-waters, or Aqua vitæ, made and sold, the maker to pay 3 d. the Gallon. 4,49, 114.

Spirits made of Wine, or Syder Imported, the Excise 4 d. per Gallon. 4,50.

Strong-waters perfectly made, Imported, the Excise 8 d. per Gallon. ibid.

Store-house.

No. private or concealed Store-house, or other place, 13.

An Abridgment of

place, shall be made use of by any Brewer, &c. for the laying of Beer or Ale in Casks, without giving notice thereof to the Officers of Excise, upon pain to forfeit 50 l. for the same. 78.

And every other person in whose occupation the house or place is, wherein any such concealed Store-house shall be found, shall also forfeit 50 l. for the same. *ibid.*

Strong-waters.

And by a subsequent Act (made 22 Car. 2. for the settling of certain doubts that had been moved touching Brandy imported;) the said Liquor called Brandy, is declared to be a Strong-water perfectly made, and chargeable with 8 d. per gallon. 150.

Provided, that for any of the said Liquor that had been imported before the 1. of Nov. 1666. no person should be charged or chargeable with any more then 4 d. per gallon. 151.

And that as to any the said Liquor that had been imported after the said 1. of Nov. 1666. and before the making of the said Declarative Act, no penalty inflicted by the former Acts for non-payment of the said Duty, should be inflicted upon any person then in Arrear, that should pay or secure the said Arrear to be paid within three moneths after demand. 152.

Sider.

Sider and Perry, native, sold by Retail, the Retailer to pay 3 s. 9 d. the Hoghead. 3, 49, 113.

Sider and Perry, native, the Excise 4 l. 10 s. the Tax. 4, 50, 113.

Summons.

the foregoing Acts.

Summons.

Summons left at the house of the party, or with his wife, child, or menial servant, shall be accounted a good summons.

Any person, other then the party accused, may be summoned to give evidence in the case of an unlawful mixture of drink, by a Retailer. 125.

T.

Tea, vide Chocolate.

T*imes limited for payment of the Duty. vide Non-payment.*

Tuns or Fats. vide Brewing-vessels.

V.

Vinegar-Beer, vide Beer.

W.

Warrants.

W*arrants from the Officers of the Customs, for delivering of Foreign Imported Liquors Exciseable, shall be signed by the Collector of the Excise, upon pain (if not) that the goods be forfeited, or the value.* 98, 121.

Wine-licences.

The power of granting them, (formerly settled in the Duke of York) reverted in the King, his Heirs and Successors.

139.
Saving

An Abridgment of

Saving to the Duke the Moyety of all Fines, Forfeitures, &c. incurred before the 24. of Novemb. 1670. And all Rents and Arrears of Rent due before the 24. of June, 1670. 141.

And his Majesties Letters Patents therein mentioned, (for the granting of 24000 l. per annum, to the Duke, and the Heirs males of his body, out of the Excise, in compensation of the Wine-licences) enacted to be good in Law.

The Excise of the Counties of Bucks, Essex, Kent, Norfolk, Suffolk, Berks, Bedford, Cambridge, York-shire, Hertford and Somerset, charged with the said 24000 l. per an. 137, 142.

The same to be paid by the immediate hands of the Commissioners, Farmers, &c. before it be paid into the Exchequer: and they to be suable by the Duke and his Heirs males, &c. if any part of it be behind. 145, 147.

The Acquittance of the Duke or his Heirs males, or his, or their Receiver, shall be their sufficient discharge. ibid.

Provided, no person to be Sued for selling of Wine without Licence, before the 24. of Novemb. 1672. unless prosecuted before the 14. of Feb. 1672. 148.

Worts.

Worts to be taken account of by the Gager, and returnable, as well as Ale or Beeer. 9, 54.

Note, that the Excise mentioned in this foregoing Abridgment, to be payable upon every distinct Com-

the foregoing Acts.

Commodity, is the whole Excise payable by the three several Acts which constitute the Duty, as they stand now in force; whereof the additional Duty bears the several and respective proportions hereafter mentioned, viz.

Upon Strong-Beer and Ale $\frac{1}{3}$ parts of the present Excise.

Upon Small-Beer and Ale, Sider, Perry, Vinegar-Beer, Strong-waters or Aqua vitæ, and Imported-Beer, $\frac{1}{3}$ part.

Upon Sider and Perry Imported from beyond the Seas, $\frac{1}{3}$ parts.

Upon Coffee, $\frac{1}{3}$ part.

Upon Chocolate, Sherbet and Tea, $\frac{1}{3}$ part.

And that upon the Liquor called Brandy and Strong-waters, perfectly made, Imported from beyond the Seas, there is no Additional Duty at all.

Note also, That whereas by the Acts 12 Car.2. (fol.11,56,57.) it is said, that all other Liquors (except Beer and Ale) shall be measured according to the Wine-gallon; it is to be understood of the Standard or Wine-gallon in Guild-Hall, London.

Note also, (as to the Fines and Forfeitures mentioned in the several Acts of Excise) that where a Fine or Forfeiture is recovered by Judgment against any person, in such case the Duty it self, of the Liquor-drink in question, is extinguished and lost.



A
TABLE of the TITLES
Contained in the foregoing
ABRIDGMENT.

<i>A.</i>	Coffee.
A ction.	Chocolate.
Additional Ex-	Colledges.
cise.	Commissioners, and
Ale and Beer.	Sub-commissioners
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ing-vessels.	Complaints.
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Artists.	Distress.
<i>B.</i>	<i>E.</i>
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<i>C.</i>	Farms, and Farmers
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Fines and Forfeitures.

Foreign Liquors.

G.

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H.

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I.

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N.

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R.

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S.

Sherbet.

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T.

Tea.

Times limited for payment of the Excise.

Tuns, or Fatts.

V.

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W.

Warrants.

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FINIS.